



**In the Matter of a Tax Sale and Conveyance of Property
Held in Trust by the County Treasurer**

Affidavit of the Carson City Treasurer

As the duly-appointed Treasurer and Ex-Officio Tax Receiver for the Consolidated Municipality of Carson City, Nevada, hereinafter referred to as Carson City, Andrew Rasor makes the following statements in support of this affidavit:

1. That he is responsible for the collection of property taxes for Carson City per NRS 361, and that he is also responsible for the sale and conveyance of properties held in trust by the Carson City Treasurer's Office for any delinquent property taxes owed to Carson City;
2. That on November 18, 2021, during a regular public meeting, the Carson City Board of Supervisors ordered Treasurer Andrew Rasor to sell five (5) parcels identified as being delinquent properties per NRS 361.595 in order to recover all real property taxes owed to Carson City. Furthermore, the Carson City Board of Supervisors further directed the Carson City Treasurer to conduct this tax sale on April 27, 2022 from 8 a.m. to 8 p.m. Pacific Standard Time; (Please refer to Attachment A.)
3. That in compliance with the order made by the Carson City Board of Supervisors (hereinafter referred to as Order) and NRS Chapter 361, the Carson City Treasurer's Office mailed the Notice of the Sale to the legal owners and interested parties of the five delinquent properties on December 31, 2021; (Please refer to Attachment B.)
4. That in compliance with the Order and NRS Chapter 361, the Carson City Treasurer's Office published the Notice of Sale for delinquent properties in the Nevada Appeal on March 26, 2022, April 4, 9, 16, and 24, 2022; (Please refer to Attachment C.)
5. That because two of the five properties had already paid the amount of taxes in full by April 1, 2022, Treasurer Andrew Rasor and Accountant Charline Duque-Jones still needed to post a Notice of Sale at three of the five properties for which real property taxes remained owed to Carson City. On April 1, 2022, in compliance with the Order and NRS 361.595(4)(a), Treasurer Andrew Rasor and Accountant Charline Duque-Jones posted a Notice of Sale at three of the five delinquent properties, more than 20 days before the day of the tax sale as required by NRS

OFFICE OF THE TREASURER
201 North Carson Street, Suite 5 • Carson City, NV 89701
Office: (775) 887-2092 • Fax: (775) 887-2102
Email: treasurer@carson.org

361.595(4)(a). The Carson City Treasurer's Office identified these three properties as:

- a. APN 008-222-16/ 2710 Mayflower Way
- b. APN 008-241-01/ 3449 Champion Street
- c. APN 008-874-15/ 4085 Quinn Drive

6. That on April 1, 2022, Treasurer Andrew Rasor and Accountant Charline Duque-Jones posted the Notice of Sale in compliance with NRS Chapter 361.595(3)(a) at three public places within Carson City, Nevada:

- a. Carson City Hall: 201 N. Carson Street, Carson City, Nevada
- b. Carson City Courthouse: 885 E. Musser Street, Carson City, Nevada
- c. Carson City Community Center: 851 E. William Street, Carson City, Nevada. (Please refer to Attachment D.)

7. That prior to the tax sale scheduled to take place on April 27, 2002, the Carson City Treasurer's Office received the full payment of taxes owed for four of the five properties ordered for tax sale by the Carson City Board of Supervisors, and as such, the Carson City Treasurer's Office removed the following four properties from the scheduled tax sale:

- Assessor's Parcel Number (APN) 002-622-06/ 2630 Wilma Way
 - Estimated Base Bid: \$18,785.60
 - Disposition: Taxes paid before the sale, no sale
- APN 008-222-16/ 2710 Mayflower Way
 - Estimated Base Bid: \$7,162.68
 - Disposition: Taxes paid before the sale, no sale
- APN 008-591-11/ 8 Kit Sierra Loop
 - Estimated Base Bid: \$830.45
 - Disposition: Taxes paid before the sale, no sale
- APN 008-241-01/ 3449 Champion Street
 - Estimated Base Bid: \$10,003.01
 - Disposition: Taxes paid before the sale, no sale

8. That consistent with the Order and NRS Chapter 361, an online auction was held on April 27, 2022, from 8 a.m. to 8 p.m. Pacific Standard Time for the one remaining property for which the Carson City Treasurer's Office did not receive the payment of delinquent taxes and fees prior to 5 p.m. on April 24, 2022. The

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Carson City Treasurer's Office identified this property as:

- APN 008-874-15/ 4085 Quinn Drive
 - Base Bid: \$12,940.90
 - Disposition: Sold for \$281,001.00
 - Successful Bidder: Michael Dale Lamborn and Leah Lamborn

9. That the Carson City Treasurer's Office conducted this tax sale as a public auction, and conducted this tax sale in conformance with the Order and NRS Chapter 361; and,
10. That from the total of \$281,001.00 received from the successful bidders, the Carson City Treasurer's Office had to first satisfy the following:

| | |
|--|--------------------|
| Delinquent property taxes/ penalties: | \$12,940.90 |
| <u>Carson City General Fund (NRS 361.610):</u> | <u>\$ 1,300.00</u> |
| Total: | \$14,240.90 |

11. That after subtracting the amount owed for delinquent property taxes and the amount due to the Carson City General Fund as required by Nevada Revised Statutes, this left the following amount of excess proceeds:

| | |
|------------------------------------|---------------------|
| Successful/final bid amount: | \$281,001.00 |
| <u>Amount owed to Carson City:</u> | <u>\$ 14,240.90</u> |
| Excess Proceeds Amount: | \$266,760.10 |

12. That per NRS 361.610(4)(1), the amount of \$266,760.10 remaining after the county treasurer has paid the amounts required by subsection 3 of NRS 361.610 must be deposited in an interest-bearing account maintained for the purpose of holding excess proceeds separate from other money of the county. If no claim is made for the excess proceeds within 1 year after the deed given by the county treasurer is recorded, the county treasurer shall pay the money into the general fund of the county, and it must not thereafter be refunded to the former property owner or his or her successors in interest. All interest paid on money deposited in the account required by this subsection is the property of the county;
13. That as the Carson City Treasurer conducting this tax sale, Andrew Rasor did not have any private or individual interest with this sale.

As the Treasurer of the Consolidated Municipality of Carson City, Nevada, Andrew Rasor makes

this affidavit for submission to the Clerk of the Carson City Board of Supervisors pursuant to NRS 361.595(9).

Andrew Rasor

Andrew Rasor, Treasurer and Ex-Officio Tax Receiver
Consolidated Municipality of Carson City, Nevada

TUESDAY, 6.28.22

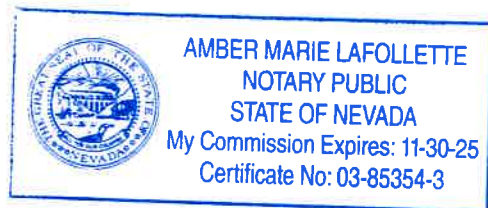
Date

State of Nevada)
) ss
County of Carson City)

Signed and affirmed to before me by
Andrew Rasor this 28th day of June 2022

Amber Marie LaFollette

Notary





STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** November 18, 2021

Staff Contact: Andrew Rasor, Treasurer and Charline Duque, Accountant

Agenda Title: For Possible Action: Discussion and possible action regarding whether to order and direct the Carson City Treasurer to sell, after giving notice of sale, for a total amount not less than the amount of taxes, costs, penalties, and interest legally chargeable against the properties, the following properties listed by Assessor Parcel Number ("APN"): APNs 002-662-06; 008-222-16; 008-591-11; 008-874-15; and 008-241-01. (Andrew Rasor, arasor@carson.org)

Staff Summary: Nevada Revised Statutes ("NRS") 361.595 (2) provides that if a "property is to be sold, the board of county commissioners may make an order to be entered on the record of its proceedings, directing the county treasurer to sell the property particularly described therein, after giving notice of sale, for a total amount not less than the amount of the taxes, costs, penalties and interest legally chargeable against the property as stated in the order."

Agenda Action: Formal Action / Motion **Time Requested:** 10 Minutes

Proposed Motion

I move to direct the Carson City Treasurer to sell each property described on the record in accordance with NRS 361.595.

Board's Strategic Goal

N/A

Previous Action

APNs 008-874-15 and 008-241-01 were scheduled for a tax sale on April 23, 2020, per an order by the Board of Supervisors dated October 3, 2019, but the sale was postponed due to the Covid-19 pandemic.

Background/Issues & Analysis

Taxes have been delinquent on each of the properties included on the list of properties submitted as supporting material for this agenda item. Pursuant to NRS 361.570, the owners of those properties had a two-year redemption period in which to pay all delinquent taxes, costs, penalties, and interest legally chargeable against the property. The period of redemption has expired, and Carson City recorded a deed on the properties as required by NRS 361.590 on June 7, 2021. The taxes on five properties remain delinquent. The total amount currently due is \$42,883.28. While this required step towards a tax sale is now being taken, some of these properties may be protected from sale under U.S. Bankruptcy laws.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.595

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Various citywide property tax revenue & receivable accounts.

Is it currently budgeted? No

Explanation of Fiscal Impact: Collection of Delinquent Taxes in the amount of \$42,883.28.

Alternatives

Delay or do not approve the tax sale.

Attachments:

NOTICE OF ORDER TO SELL.docx

List_of_Properties_for_Possible_Tax_Sale.pdf

Board Action Taken:

Motion: direct

- 1) SG
- 2) SJ

Aye/Nay

5/0/0

AK
(Vote Recorded By)

NOTICE OF ORDER TO SELL REAL PROPERTY

NOTICE IS HEREBY GIVEN that on **Thursday, November 18, 2021**, the Board of Supervisors of Carson City ORDERED the Carson City Treasurer, Andrew Rasor, to sell the real property shown on the attached List of Properties.


Pursuant to this order, Andrew Rasor, Treasurer for the Consolidated Municipality of Carson City, or his duly appointed Deputy Treasurer, shall conduct said sale by way of public auction on Wednesday, **April 27, 2022** commencing at 8:00 a.m. Pacific Standard Time and ending that same day at 8 p.m. Pacific Standard Time. The Treasurer has contracted with Bid-4-Assets (www.bid4assets.com), an online auction company that conducts online auctions for government entities, and those individuals wishing to make a bid will need to establish a user account with Bid-4-Assets and review the terms of conditions and instructions for this website.

This notice and order of sale shall be posted on our website and at least three public places in Carson City, including the Carson City Courthouse and on the property to be sold, not less than 20 days before **April 27, 2022** and shall be published at least once a week for four (4) consecutive weeks in the Nevada Appeal prior to **April 27, 2022**.

APPROVED THIS 18th of November 2021

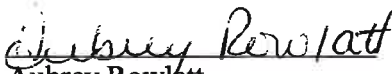
AYES: Supervisor Stacey Giomi
 Supervisor Maurice White
 Supervisor Stan Jones
 Supervisor Lisa Schuette
 Mayor Lori Bagwell

NAYS: None
ABSENT: None



Lori Bagwell, Mayor
Carson City, Nevada

ATTEST:


Aubrey Rowlett
Clerk Recorder

CARSON CITY TRUSTEE DEEDS FILED ON 06/07/2021 BY CARSON CITY RECORDER'S OFFICE

| APN | Property Owner | Property Location | FY 2021/2022 Net Assessed Value | Estimated Total Due |
|--------------|-----------------------------------|-------------------|---------------------------------|---------------------|
| 002-662-06 | HICKOX, ROBERT JAMES | 2630 WILMA WY | 71,096 | 16,202.46 |
| 008-222-16 | WOOD, PAUL A & JUDY | 2710 MAYFLOWER WY | 19,935 | 6,509.05 |
| 008-591-11 | NUNEZ-PENA, ABEL & MARTINEZ ET AL | 8 KIT SIERRA LOOP | 24,038 | 830.45 |
| * 008-874-15 | * ALICE M GRAVES | 4085 QUINN DR | 62,507 | 10,828.56 |
| * 008-241-01 | * SHIRLEY BOX c/o GREGORY BOX | 3449 CHAMPION ST | 28,348 | 8,512.76 |
| | | | | 42,883.28 |

* Scheduled for April 23, 2020 tax sale per an order by the Board of Supervisors dated October 3, 2019, but postponed due to the Covid-19.

Total Delinquent Amounts Includes Taxes, Costs, penalties, and Interest due as of November 3, 2021
 Additional taxes, cost, penalties, and interest will continue to accrue until paid in full

FINAL DELINQUENCY NOTICE – December 31, 2021

Certified Letter: «Certified_Letter»

«Last_Name» «First_Name»

APN: «APN»

«Name_2»

Property Owner: «Property_Owner»

«Mailing_Address»

Property Location: «Property_Location»

«City», «State» «ZIP»

Tax delinquencies and subsequent unpaid penalties and interest charges have caused the Carson City Treasurer to take a deed to the above noted parcel in compliance with Nevada Revised Statute (NRS) 361.590. This notice is to serve as a warning that in order to settle these outstanding obligations the parcel will be disposed of in one of the following two ways:

- SOLD AT AN ONLINE AUCTION ON APRIL 27, 2022 AS PER NRS 361.595
- TRANSFERRED FOR PUBLIC PURPOSE AS PROVIDED BY NRS 361.603

If the property is to be disposed of as per NRS 361.603, and not sold at auction, you have NO RIGHT TO REDEEM the property after 90 calendar days from the date of this notice. Your property will be transferred as provided under Nevada law. Upon receipt of this notice, it is your responsibility to contact the Carson City Treasurer to find out if your property is being considered for transfer.

If your property is not being considered for transfer under NRS 361.603 and you want to keep your title to or interest in the property and avoid the property going to sale at public auction, you MUST pay the delinquent taxes, penalties, interest and any applicable administrative costs. Payment must be made in full to the Carson City Treasurer and must be received in this office no later than **5:00 P.M. on March 31, 2022. Payment must be made in the form of cash or a cashier's check or payment can be made with an electronic check or credit card online at <https://carsoncitynv.devnetwedge.com/>. Additional fee will be charged if payment is made with a credit or debit card. **PRIOR TO PAYMENT, PLEASE CONTACT THIS OFFICE FOR THE EXACT AMOUNT TO REMIT.****

Whether you are the owner, beneficiary under a deed of trust, or a lien holder, you will lose all of your rights, title and interest in the property if you do not pay the delinquent amount **by March 31, 2022**. If you have filed for bankruptcy and are currently in bankruptcy, please send evidence of same to this office as soon as possible to stop any further action on this property. Please note all post-bankruptcy petition taxes must be kept current according to the bankruptcy laws. Failure to do so could force the conversion of your bankruptcy to Chapter 7 status.

Respectfully,

Andrew Rasor
Carson City Treasurer



PO Box 648, Carson City, NV 89702
580 Mallory Way, Suite 200, Carson City, NV 8
(775) 881-1201 FAX: (775) 887-2408

legals-
carson city

legals-
carson city

legals-
carson city

Customer Account #: 2047

Legal Account

CARSON CITY TREASURER

201 N CARSON ST. STE: 5
CARSON CITY, NV 89701

Jodi Lynn Dark says:

That she is a legal clerk of the
Nevada Appeal a newspaper published
Wednesday and Saturday
at Carson City, in the State of Nevada.

Copy Line

3/26, 4/2, 9, 16, 23 NAP Notice of Sale

PO #:

AD #: 22846

of which a copy is hereto attached, was published
in said newspaper for the full required period of 5
time(s) commencing on 3/26/2022
and ending on, 4/23/2022
all days inclusive.

Signed:

Jodi Lynn Dark

Statement:

Table with 3 columns: Date, Amount, Balance. Row 1: 4/25/22, 2911.80

NOTICE OF SALE OF PROPERTY HELD IN TRUST BY THE CARSON CITY TREASURER

NOTICE IS HEREBY GIVEN, that pursuant to an order of the Carson City Board of Supervisors made on November 18, 2021, the undersigned, Treasurer of Carson City, Nevada, will sell at public auction to the highest bidder, for cash, legal money of the United States of America, on Wednesday, April 27, 2022, from 8 a.m. Pacific Standard Time until 8 p.m. Pacific Standard Time. This tax deed sale will take place online, and the Carson City Treasurer's Office has contracted with Bid4assets (www.bid4assets.com), an online auction company.

In accordance with the provisions of NRS 361.595, all the right, title, and interest of Carson City, Nevada in and to all that certain lot, piece or parcel of land lying and being in Carson City, State of Nevada, and particularly described as follows to wit:

PARCEL: 008-874-15: Address: 4085 Quinn Drive Lot 9 in Block J as set forth on the official plat of river knolls subdivision phase 4, filed for record in the Office of the Carson City Recorder on March 9, 1992, in Book 7 of Maps, page 1925, document No. 126001, Official Records. ESTIMATED BASE BID: \$12,940.90

PARCEL: 008-241-01: Address: 3449 Champion Drive Lot, Block D, as shown on the Map of Unit # 4, Eagle Valley Mobile Home Estates, filed in the Office of the County Recorder of Ormsby County, Nevada on October 11, 1967. ESTIMATED BASE BID: \$10,003.01

All bidders and prospective purchasers have the burden and responsibility to understand and accept the responsibilities, financial requirements and obligations, and process involved with this online tax sale. All bidders and prospective purchasers further have the burden and responsibility to research and examine any parcel for which the bidder wishes to bid prior to the auction and before submitting a bid. Neither the Carson City Treasurer's Office nor any entity of the Consolidated Municipality of Carson City make any representations or claims as to the fitness for purpose, conditions, covenants, or restrictions of any parcel scheduled for this tax sale. The sole interest of the Carson City Treasurer's Office is to recover any taxes, penalties, or fees amount owed toward any parcel to the Consolidated Municipality of Carson City.

No bid less than the amount of delinquent taxes, delinquent assessments, interest, penalties, and costs will be accepted. Carson City does not offer any type of financing for the sale of any parcel. All sales are final. Buyer is responsible for the real property transfer fees and recording fees.

All sales will be made subject to existing right of way and easements of Carson City, Nevada and the State of Nevada.

THE CARSON CITY TREASURER'S OFFICE RECOMMENDS THAT ALL PROSPECTIVE BUYERS OBTAIN A TITLE SEARCH ON THE PROPERTY OR PROPERTIES FOR WHICH THEY ARE INTERESTED AS THE CONSOLIDATED MUNICIPALITY OF CARSON CITY DOES NOT GUARANTEE TITLE.

Further information concerning the sale may be obtained from the Carson City Treasurer's Office at 775-887-2092 or on our website www.carson.org/treasurer or www.bid4assets.com by consulting the records of the Carson City Assessor's Office and the Carson City Recorder's Office. The Carson City Treasurer's Office reserves the right to withdraw from the sale any parcel for any legally valid reason. Please check our website for updates regarding the above-listed properties.

Dated at Carson City, Nevada
March 24, 2022

**NOTICE OF SALE OF PROPERTY
HELD IN TRUST BY
CARSON CITY TREASURER**

NOTICE IS HEREBY GIVEN, that pursuant to an order of the Carson City Board of Supervisors made on November 18, 2021, the undersigned, Treasurer of Carson City, Nevada, will sell at public auction to the highest bidder, for cash, legal money of the United States of America, on Wednesday, **April 27, 2022**, from 8 a.m. Pacific Standard Time. This tax deed sale will take place online, and the Carson City Treasurer's Office has contracted with Bid4assets (www.bid4assets.com), an online auction company.

In accordance with the provisions of NRS 361.595, all the right, title, and interest of Carson City, Nevada in and to all that certain lot, piece or parcel of land lying and being in Carson City, State of Nevada, and particularly described as follows to wit:

PARCEL: 008-222-16, Address: 2710 Mayflower Way: Lot 16 in Block B as shown on the map of Eagle Valley Mobile Home Estates Unit No.1, filed in the County Recorder of Carson City, Nevada on February 18, 1964. ESTIMATED BASE BID: \$7,000.00 Taxes paid in full, no longer available for tax sale

PARCEL: 008-874-15, Address: 4085 Quinn Drive: Lot 9 in Block J as set forth on the official plat of river knolls subdivision phase 4, filed for record in the office of the Carson City Recorder on March 9, 1992, in Book 7 of Maps, page 1925, document No. 126001, Official Records
ESTIMATED BASE BID: \$12,940.90

PARCEL: 008-241-01, Address: 3449 Champion Street: Lot, Block D, as shown on the Map of Unit # 4, Eagle Valley Mobile Home Estates, Filed in the Office of the County Recorder of Carson City, Nevada on October 11, 1967.
ESTIMATED BASE BID: \$10,003.01

All bidders and prospective purchasers have the burden and responsibility to understand and accept the responsibilities, financial requirements and obligations, and process involved with this online tax sale. All bidders and prospective purchasers further have the burden and responsibility to research and examine any parcel for which the bidder wishes to bid prior to the auction and before submitting a bid. Neither the Carson City Treasurer's Office nor any entity of the Consolidated Municipality of Carson City makes any representations or claims as to the fitness for purpose, conditions, covenants, or restrictions of any parcel scheduled for this tax sale. The sole interest of the Carson City Treasurer's Office is to recover any taxes, penalties, or fees amount owed toward any parcel to the Consolidated Municipality of Carson City.

No bid less than the amount of delinquent taxes, delinquent assessments, interest, penalties, and costs will be accepted. Carson City does not offer any type of financing on sale parcels. All sales are final. Buyer is responsible for the real property transfer fees and recording fees.

All sales will be made subject to the existing right of way and easements of Carson City, Nevada and the State of Nevada.

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Further information concerning the sale may be obtained from the Treasurer's office at 775-887-2092 or on our website www.carson.org/treasurer or www.bids4assets.com by consulting the records of the Carson City Assessor and the Carson City Recorder. The Carson City Treasurer reserves the right to withdraw from the sale of any parcel for any legally valid reason. Please check our website for updates regarding the above-listed properties.

Andrew Rasor
Carson City Treasurer

Published on March 26, April 2, 9, 16 and 23