



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: May 21, 2020

Staff Contact: Lee Plemel, AICP, Director

Agenda Title: PUBLIC HEARING:

For Discussion Only: Public hearing regarding the filing of the FY 2021 assessment roll for the Downtown Neighborhood Improvement District (NID), to consider written objections concerning that area to be assessed, and to consider all complaints, protests and objections to the assessment pursuant to NRS 271.385. (Lee Plemel, lplemel@carson.org)

Staff Summary: Pursuant to NRS 271.380 and 271.385, any complaint, protest or objection to the regularity, validity and correctness of the assessment roll, of each assessment, and of the amount of the assessment levied on each tract must be filed in writing with the Clerk or Planning Division at least 3 days before the assessment hearing. Any complaint, protest or objection to the assessment roll, the regularity, validity and correctness of each assessment, the amount of each assessment, or the regularity, validity and correctness of any other proceedings occurring previously regarding the Downtown NID shall be deemed waived unless filed in writing within the time and in the manner provided above. The proposed assessment amount for FY 2021 is \$45,399.

Agenda Action: Other / Presentation

Time Requested: 15 Minutes

Proposed Motion

No action; PUBLIC HEARING only.

Board's Strategic Goal

Economic Development

Previous Action

April 16, 2020: The Board of Supervisors adopted a Resolution estimating the Downtown NID assessment roll for FY 2021 at a total of \$45,399 for the purpose of paying for maintenance of the Downtown Streetscape Enhancement Project, fixing the time and place to hear protests regarding the assessment for May 21, 2020, and directing staff to provide notice of that public hearing.

Background/Issues & Analysis

The Board of Supervisors established the Downtown NID in January 2016 in order to assess property owners to help pay for the ongoing maintenance of the Downtown Streetscape Enhancement Project improvements. The FY 2021 Downtown NID assessment will be the fifth year of the assessment.

The annual assessment is based on the square footage of non-residential building area on each parcel. Generally, properties with direct frontage or immediate adjacency to the proposed Downtown Streetscape Enhancement Project improvements pay at a "100%" assessment rate, while properties within the Downtown

NID but not immediately adjacent to the new improvements pay at a "75%" rate. The proposed FY 2021 Downtown NID assessment is attached.

The enacting Downtown NID ordinance provides for an annual increase in the total assessment equal to the 12-month CPI (Consumer Price Index) for the preceding calendar year, which was 2.3% for 2019. Application of the CPI to the base FY 2020 assessment (\$52,831) results in a base assessment for FY 2021 of \$54,046. The ordinance also provides that "once a credit balance of 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)."

It is estimated that there will be an FY 2020 ending fund balance in the Downtown NID account of \$109,325, which includes funds available in the account (\$153,325 as of March 31) minus projected expenditures for the remainder of FY 2020 (\$44,000). Total expenditures in FY 2020 are projected to be \$88,206, and expenditures for FY 2021 are budgeted to be \$90,000. Projected expenditures for the remainder of FY 2020 include a one-time purchase of additional plant materials for \$20,000.

In order to reduce the required maximum amount of reserves to less than 20% over the next five years, a reduction of the assessment is proposed over the next five years. Assuming that expenses will be \$90,000 in FY 2021 and go up each year by a CPI of 2.3%, the Downtown NID assessment will be reduced by 16% in each of the next five years while maintaining a 20% fund balance at the end of the 5-year period. The total assessment for FY 2021 will be \$45,399. Refer to the second page of the attached notice sent to property owners (Attachment 2) for details on the assessment over the next five years.

NRS Chapter 271 provides for the annual procedures for implementing a NID assessment. The NID items on this agenda include the required actions to implement the annual assessment of properties within the Downtown NID.

Pursuant to NRS 271.380 and 271.385, any complaint, protest or objection to the NID must be made in writing at least three days before the public hearing. A complaint, protest or objection may be made with regard to: a) the assessment roll; b) the regularity, validity and correctness of each assessment; c) the amount of each assessment; or d) the regularity, validity and correctness of any other proceedings occurring after the adoption of the ordinance establishing the Downtown NID.

Notification of the Downtown NID assessment, the procedures for applying for Hardship Determination, and procedures for making complaints, protests and objections were sent out to each property within the Downtown NID and published in accordance with NRS Chapter 271. As of May 8, 2020, when this staff report was submitted, no written protests had been received. Any protests received between May 8 and the Board of Supervisors meeting will be submitted to the Board when received.

If you have questions regarding this item, contact Lee Plemel, Community Development Director, at 283-7075 or lplemel@carson.org.

Attachments:

- 1) Proposed FY 2021 Downtown NID assessments.
- 2) Public Hearing notice sent to property owners.

Applicable Statute, Code, Policy, Rule or Regulation

NRS Chapter 271

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Revenue NID Assessment 2350083-415100. 6027505-500460 Maintenance Contract / City contribution.

Is it currently budgeted? Yes

Explanation of Fiscal Impact: The collection of the Downtown NID assessment offsets the cost that would otherwise be the responsibility of the City for ongoing garbage collection and sidewalk and landscaping maintenance. The City will continue to contribute its additional share of the costs per the ordinance establishing the Downtown NID. The City's contribution for FY 2021 is \$27,081, increased by the 2019 CPI of 2.3% from the FY 2020 amount of \$26,472.

Alternatives

N/A, Public Hearing only.

Attachments:

[NID.2.PublicHearing.Backup combined.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

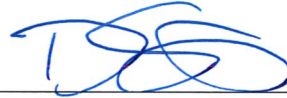
EXHIBIT A

Downtown Neighborhood Improvement District
FY 2021
City Engineer's Assessment Roll

State of Nevada }
 }
County of Carson City }

To the Board of Supervisors of Carson City, Nevada:

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



Dan Stucky, P.E., City Engineer

Dated at Carson City, Nevada, May 12, 2020.

| | Parcel No | Property Location | Owner Name | Bldg size | Specia Benefit Factor | % total bldg size | Assessment \$ | 45,399 |
|----------------------------------|-----------|---------------------|---------------------------------|-----------|-----------------------|-------------------|---------------|----------|
| WEST SIDE OF CARSON ST | | | | | | | | |
| <u>W WILLIAMS AND N CARSON</u> | 00118499 | 1020 N CARSON ST | HEIDI'S DUTCH MILL | 2,259 | 100% | 2,259 | 0.50% | \$ 226 |
| | 00118407 | 1020 N CARSON ST | ROSENTHAL, DONALD M ET AL | 0 | 100% | - | 0.00% | \$ - |
| | 00118408 | 1000 N CARSON ST | TERVEER, JOHN & BELL, MICHELLE | 1,500 | 100% | 1,500 | 0.33% | \$ 150 |
| <u>SOPHIA AND N CARSON</u> | 00118802 | 922 N CARSON STREET | BROGISH LLC | 788 | 100% | 788 | 0.17% | \$ 79 |
| | 00118804 | 900 N CARSON STREET | BROOKS, BENTLEY Y & MONICA | 2,100 | 100% | 2,100 | 0.46% | \$ 210 |
| <u>ANN AND N CARSON</u> | 00119401 | 800 N CARSON STREET | MAFFI, JOE ROBERT | 37,838 | 100% | 37,838 | 8.35% | \$ 3,792 |
| <u>W WASHINGTON AND N CARSON</u> | 00328304 | 716 N CARSON ST | KAPLAN FAMILY TRUST | 19,927 | 100% | 19,927 | 4.40% | \$ 1,997 |
| <u>W ROBINSON AND N CARSON</u> | 00322301 | 500 N CARSON ST | ADAMS CARSON LLC | 0 | 100% | - | 0.00% | \$ - |
| <u>W SPEAR AND N CARSON</u> | 00322402 | 420 N CARSON ST | NORTHERN NV COMSTOCK INV LLC | 5,439 | 100% | 5,439 | 1.20% | \$ 545 |
| | 00322403 | 410 N CARSON ST | DOUGLASS DEVELOPMENT LLC | 2,552 | 100% | 2,552 | 0.56% | \$ 256 |
| | 00322404 | 408 N CARSON ST | CHANEY, EUGENE FAM LIMITED PART | 2,769 | 100% | 2,769 | 0.61% | \$ 278 |
| | 00322409 | 402 N CARSON ST | CHANEY, EUGENE FAM LIMITED PART | 5,951 | 100% | 5,951 | 1.31% | \$ 596 |
| <u>W TELEGRAPH AND N CARSON</u> | 00322902 | 320 N CARSON ST | 320 NORTH CARSON STREET LLC | 2,690 | 100% | 2,690 | 0.59% | \$ 270 |
| | 00322903 | 318 N CARSON ST | COLE, JEFFREY N & DENISE M | 13,441 | 100% | 13,441 | 2.97% | \$ 1,347 |
| | 00322904 | 310 N CARSON ST | SCHMIDT, MARK & KIMBERLY TRUST | 1,020 | 100% | 1,020 | 0.23% | \$ 102 |
| | 00322905 | 308 N CARSON ST | SCHMIDT, MARK & KIMBERLY TRUST | 1,275 | 100% | 1,275 | 0.28% | \$ 128 |
| | 00322906 | 306 N CARSON ST | ADAMS 302 CARSON LLC | 2,053 | 100% | 2,053 | 0.45% | \$ 206 |
| | 00322907 | 302 N CARSON ST | ADAMS 302 CARSON LLC | 8,748 | 100% | 8,748 | 1.93% | \$ 877 |
| <u>W PROCTOR AND N CARSON</u> | 00321301 | 111 W PROCTOR ST | CARSON INCUBATOR I LLC | 8,390 | 100% | 8,390 | 1.85% | \$ 841 |
| | 00321302 | 206 N CARSON ST | WARREN, RICHARD & WARREN, DC TR | 11,519 | 100% | 11,519 | 2.54% | \$ 1,154 |
| | 00321303 | 202 N CARSON ST | KNASIAK, JAMES W & BETTY TRUST | 9,426 | 100% | 9,426 | 2.08% | \$ 945 |
| <u>SECOND AND S CARSON</u> | 00311206 | 123 W SECOND ST | LOPICCOLO FAMILY 1998 TRUST | 10,251 | 100% | 10,251 | 2.26% | \$ 1,027 |
| | 00311203 | 210 S CARSON ST | BODIE NEVADA TRUST 12/27/11 | 1,924 | 100% | 1,924 | 0.42% | \$ 193 |
| | 00311204 | 217 S CURRY ST | MERCURY CLEANERS INC | 5,746 | 100% | 5,746 | 1.27% | \$ 576 |
| | 00311205 | 224 S CARSON ST | LOPICCOLO FAMILY 1998 TRUST | 5,685 | 100% | 5,685 | 1.26% | \$ 570 |
| <u>THIRD AND S CARSON</u> | 00311309 | 310 S CARSON ST | LOPICCOLO INVESTMENTS LLC | 12,906 | 100% | 12,906 | 2.85% | \$ 1,293 |
| | 00311310 | S CARSON ST | BERNARD LLC | 0 | 100% | - | 0.00% | \$ - |
| | 00311311 | 312 S CARSON ST | BERNARD LLC | 2,890 | 100% | 2,890 | 0.64% | \$ 290 |
| | 00311312 | 314 S CARSON ST | BERNARD LLC | 1,920 | 100% | 1,920 | 0.42% | \$ 192 |
| <u>FOUTH AND S CARSON</u> | 00311602 | 400 S CARSON ST | BORTOLIN LLC | 0 | 100% | - | 0.00% | \$ - |
| | 00311601 | 410 S CARSON ST | BORTOLIN LLC | 4,208 | 100% | 4,208 | 0.93% | \$ 422 |
| | 00311605 | 418 S CARSON ST | NEVADA BUILDERS ALLIANCE | 2,079 | 100% | 2,079 | 0.46% | \$ 208 |
| EAST SIDE OF CARSON ST | | | | | | | | |
| <u>E WILLIAMS AND N CARSON</u> | 00216503 | 1017 N CARSON ST | MAPP ENTERPRISES, INC | 1,653 | 100% | 1,653 | 0.36% | \$ 166 |
| <u>SOPHIA AND N CARSON</u> | 00216502 | 917 N CARSON ST | B P HOTEL, LLC | 31,890 | 100% | 31,890 | 7.04% | \$ 3,196 |
| | 00216501 | 901 N CARSON STREET | B P HOTEL, LLC | 0 | 100% | - | 0.00% | \$ - |
| <u>ANN AND N CARSON</u> | 00216402 | 801 N CARSON ST | CAPITAL CITY FLATS LLC | 10,531 | 100% | 10,531 | 2.32% | \$ 1,055 |
| <u>E WASHINGTON AND N CARSON</u> | 00426101 | 113 E WASHINGTON ST | CARSON LODGE #1 - MASONIC LODGE | 739 | 100% | 739 | 0.16% | \$ 74 |
| | 00426102 | 705 N CARSON ST | LAMKIN, ROBERT L & ROBERTA J | 1,731 | 100% | 1,731 | 0.38% | \$ 173 |

| | | | | | | | | | |
|-------------------------------------|----------|---------------------|----------------------------------|--------|------|--------|--------|----|-------|
| <u>EAST CAROLINE AND N CARSON</u> | 00426301 | 617 N CARSON ST | ADAMS CARSON LLC | 0 | 100% | - | 0.00% | \$ | - |
| | 00426302 | 601 N CARSON ST | PARDINI FAMILY PROPERTIES LLC | 3,920 | 100% | 3,920 | 0.87% | \$ | 393 |
| <u>E ROBINSON AND N CARSON</u> | 00421111 | 507 N CARSON ST | ADAMS CARSON LLC | 79,378 | 100% | 79,378 | 17.52% | \$ | 7,955 |
| | 00421402 | E SPEAR ST | ADAMS CARSON LLC | 0 | 100% | - | 0.00% | \$ | - |
| <u>E TELEGRAPH AND N CARSON</u> | 00421503 | 319 N CARSON ST | DAVIS / BENTHAM LLC | 4,320 | 100% | 4,320 | 0.95% | \$ | 433 |
| | 00421504 | 315 N CARSON ST | YAPLE, JON M AND JEANNE | 1,958 | 100% | 1,958 | 0.43% | \$ | 196 |
| | 00421508 | 311 N CARSON ST | JOHNSON, THOMAS Y AND LINDA E | 7,644 | 100% | 7,644 | 1.69% | \$ | 766 |
| | 00421506 | 301 N CARSON ST | JOHNSON FAMILY REV TR 1/31/92 | 9,282 | 100% | 9,282 | 2.05% | \$ | 930 |
| CURRY STREET FRONTAGE - EAST | | | | | | - | 0.00% | \$ | - |
| <u>W WILLIAM AND N CURRY</u> | 00118409 | 1007 N CURRY STREET | NDBT PROPERTIES LLC | 4,506 | 75% | 3,380 | 0.75% | \$ | 339 |
| <u>SOPHIA AND N CURRY</u> | 00118801 | 115 W SOPHIA | BROGISH LLC | 0 | 75% | - | 0.00% | \$ | - |
| | 00118803 | 110 W ANN | PROPERTY MANAGEMENT, CARSON CITY | 0 | 75% | - | 0.00% | \$ | - |
| <u>SPEAR AND N CURRY</u> | 00322401 | 411 N CURRY ST | NORTHERN NEVADA COMSTOCK INVEST | 9,467 | 100% | 9,467 | 2.09% | \$ | 949 |
| | 00322407 | 407 N CURRY ST | OLD GLOBE SALOON INC | 1,641 | 100% | 1,641 | 0.36% | \$ | 164 |
| | 00322406 | 110 W TELEGRAPH ST | JONES, K & M TRUST | 6,160 | 100% | 6,160 | 1.36% | \$ | 617 |
| <u>W TELEGRAPH AND N CURRY</u> | 00322408 | 108 W TELEGRAPH ST | CROWELL ENTERPRISES INC | 2,311 | 100% | 2,311 | 0.51% | \$ | 232 |
| | 00322901 | 111 W TELEGRAPH ST | BRUUN-ANDERSEN FAMILY EST TRUST | 11,019 | 100% | 11,019 | 2.43% | \$ | 1,104 |
| <u>THIRD AND N CURRY</u> | 00311315 | S CURRY / THIRD | LOPICCOLO INVESTMENTS LLC | 1,080 | 100% | 1,080 | 0.24% | \$ | 108 |
| | 00311399 | W THIRD ST | LOPICCOLO INVESTMENTS LLC | 0 | 100% | - | 0.00% | \$ | - |
| | 00311313 | 110 W FOURTH ST | BERNARD LLC | 1,456 | 75% | 1,092 | 0.24% | \$ | 109 |
| | 00311314 | 309 S CURRY ST | BERNARD LLC | 0 | 75% | - | 0.00% | \$ | - |
| <u>W FOUTH AND N CURRY</u> | 00311606 | 114 W FIFTH ST | NEVADA BUILDERS ALLIANCE | 0 | 75% | - | 0.00% | \$ | - |
| <u>WILLIAM AND N CURRY</u> | 00118302 | 1012 N CURRY ST | SHEERIN, MARY J & SHEERIN, ETAL | 0 | 75% | - | 0.00% | \$ | - |
| | 00118304 | 1008 N CURRY ST | FOUR WINDS, LLC | 924 | 75% | 693 | 0.15% | \$ | 69 |
| | 00118306 | 1002 N CURRY ST | LORENZ, ALLEN R TRUST 1/19/07 | 2,053 | 75% | 1,540 | 0.34% | \$ | 154 |
| <u>SOPHIA AND N CURRY</u> | 00118707 | 910 N CURRY ST | C & A INVESTMENTS LLC | 0 | 75% | - | 0.00% | \$ | - |
| | 00118705 | 904 N CURRY ST | T C J ENTERPRISES LLC | 936 | 75% | 702 | 0.15% | \$ | 70 |
| <u>ANN AND N CURRY</u> | 00119302 | 812 N CURRY ST | ADAMS 800 N CURRY LLC | 0 | 75% | - | 0.00% | \$ | - |
| | 00119305 | 808 N CURRY ST | ADAMS 800 N CURRY LLC | 2,368 | 75% | 1,776 | 0.39% | \$ | 178 |
| | 00119306 | 802 N CURRY ST | ADAMS 800 N CURRY LLC | 0 | 75% | - | 0.00% | \$ | - |
| <u>W WASHINGTON AND N CURRY</u> | 00328202 | 714 N CURRY ST | MKR VENTURES LLC | 1,433 | 75% | 1,075 | 0.24% | \$ | 108 |
| | 00328203 | 710 N CURRY ST | GRAVES, BRANDI & JONES, LINDSEY | 1,250 | 75% | 938 | 0.21% | \$ | 94 |
| <u>W CAROLINE AND N CURRY</u> | 00328502 | 201 W CAROLINE ST | CARSON HEIGHTS LLC | 11,684 | 75% | 8,763 | 1.93% | \$ | 878 |
| | 00328503 | N CURRY ST | CARSON HEIGHTS LLC | 0 | 75% | - | 0.00% | \$ | - |
| | 00328504 | 602 N CURRY ST | CHIM MARK H K & MARILYN M | 2,446 | 75% | 1,835 | 0.40% | \$ | 184 |
| <u>W ROBINSON AND N CURRY</u> | 00322202 | 512 N CURRY ST | KLETTE S & M E FAMILY TRUST | 713 | 100% | 713 | 0.16% | \$ | 71 |
| | 00322203 | 508 N CURRY ST | RPJ NV LLC | 2,448 | 100% | 2,448 | 0.54% | \$ | 245 |
| | 00322204 | 204 W SPEAR ST | BENGOCHEA LLC | 3,307 | 100% | 3,307 | 0.73% | \$ | 331 |
| <u>W SPEAR AND N CURRY</u> | 00322510 | 412 N CURRY ST | CAIN GARY | 516 | 100% | 516 | 0.11% | \$ | 52 |
| | 00322503 | 402 N CURRY ST | PRUETT FAMILY TRUST 6/10/04 | 2,297 | 100% | 2,297 | 0.51% | \$ | 230 |
| | 00322506 | 405 N NEVADA ST | PRUETT FAMILY TRUST | 1,309 | 100% | 1,309 | 0.29% | \$ | 131 |
| <u>W TELEGRAPH AND N CURRY</u> | 00322802 | 308 N CURRY ST | ADAMS 308 N CURRY LLC | 21,826 | 100% | 21,800 | 4.81% | \$ | 2,185 |

| | | | | | | | | | |
|------------------------------|----------|---------------------|----------------------------------|---------|------|---------|-------|----|--------|
| <u>W PROCTOR AND N CURRY</u> | 00321206 | 234 N CURRY ST | ADAMS 308 N CURRY LLC | 0 | 100% | - | 0.00% | \$ | - |
| | 00321203 | 208 N CURRY ST | PLATINUM QUAIL LLC SERIES A | 2,118 | 100% | 2,118 | 0.47% | \$ | 212 |
| | 00321204 | 206 N CURRY ST | CC CONCIERGE LLC | 1,333 | 100% | 1,333 | 0.29% | \$ | 134 |
| | 00321205 | 202 N CURRY ST | WARREN, RICHARD AND WARREN DC TR | 1,242 | 100% | 1,242 | 0.27% | \$ | 124 |
| <u>W MUSSER AND N CURRY</u> | 00321502 | 112 N CURRY ST | CURRY MUSSER PROCTOR & GREEN LLC | 1,303 | 75% | 977 | 0.22% | \$ | 98 |
| | 00321504 | 102 N CURRY ST | NEVADA PRESS FOUNDATION | 3,541 | 75% | 2,656 | 0.59% | \$ | 266 |
| <u>W KING AND N CURRY</u> | 00321710 | 201 W KING ST | 201 W KING STREET LLC | 2,788 | 75% | 2,091 | 0.46% | \$ | 210 |
| | 00321711 | 106 S CURRY ST | JOOST, KAREN | 954 | 75% | 716 | 0.16% | \$ | 72 |
| | 00321713 | 110 S CURRY ST | SUMMO, DONALD W & EILENE H TR | 1,123 | 75% | 842 | 0.19% | \$ | 84 |
| <u>W SECOND AND S CURRY</u> | 00311401 | 300 S CURRY ST | SIERRA NV ASSOC OF REALTORS INC | 5,528 | 75% | 4,146 | 0.92% | \$ | 416 |
| | 00311403 | 314 S CURRY ST | SIERRA NV ASSOC OF REALTORS INC | 0 | 75% | - | 0.00% | \$ | - |
| | 00311404 | 310 S CURRY ST | BROWN, RANDY J INVESTMENTS LLC | 1,419 | 75% | 1,064 | 0.23% | \$ | 107 |
| <u>W FOURTH AND S CURRY</u> | 00311503 | 201 W FOURTH ST | BROWN, RANDY J INVESTMENTS LLC | 0 | 75% | - | 0.00% | \$ | - |
| | 00311505 | 202 W FIFTH ST | LANGSON, DON K | 0 | 75% | - | 0.00% | \$ | - |
| | 00311502 | 205 W FOURTH ST | BROWN, RANDY J INVESTMENTS LLC | 0 | 75% | - | 0.00% | \$ | - |
| PLAZA STREET FRONTAGE | | | | | | - | 0.00% | \$ | - |
| <u>WILLIAMS AND PLAZA</u> | 00216504 | 1000 N PLAZA STREET | M & M BIGUE INVESTMENTS LLC | 5,239 | 75% | 3,929 | 0.87% | \$ | 394 |
| <u>SOPHIA AND PLAZA</u> | 00216505 | 110 E ANN STREET | SALAS, ANGELICA | 2,465 | 75% | 1,849 | 0.41% | \$ | 185 |
| <u>E TELEGRAPH AND PLAZA</u> | 00421502 | 107 E TELEGRAPH | T.L.A.C.P., LLC | 2,150 | 75% | 1,613 | 0.36% | \$ | 162 |
| | 00421501 | 111 E TELEGRAPH | WONG FAMILY TRUST 11/22/97 | 2,948 | 75% | 2,211 | 0.49% | \$ | 222 |
| Total | | | | 467,641 | | 452,987 | 100% | \$ | 45,399 |

NOTICE OF PUBLIC HEARING

Downtown Neighborhood Improvement District (NID) Assessment

You are receiving this notice in accordance with NRS Chapter 271 because you are an owner of property located within the Carson City Downtown NID (Neighborhood Improvement District), and your property, if used for a non-residential purpose, is subject to an assessment to help pay for the Downtown Streetscape Enhancement Project maintenance.

You are hereby notified that the Carson City Board of Supervisors will conduct a public hearing on Thursday, May 21, 2020, beginning at 8:30 a.m. regarding the Downtown NID assessment, as further described below. The meeting will be held in the Carson City Community Center, Sierra Room, 851 East William Street, Carson City, Nevada. Please refer to the published agenda at www.carson.org/agendas prior to the meeting for more information regarding the placement of the item on the agenda.

In accordance with the provisions of NRS Chapter 271, the estimated assessment for the Carson City Downtown Neighborhood Improvement District (NID) was approved by the Board of Supervisors on April 16, 2020, and filed with the Carson City Clerk-Recorder. A copy of the proposed assessment roll and Downtown NID boundary map can be obtained from the Carson City Planning Division at 108 E. Proctor Street or downloaded from the Planning Division webpage at www.carson.org/planning. The estimated assessment for FY 2021 is proposed to be reduced 16% below the baseline assessment amount, with similar estimated reductions over the following four years, due to existing reserves in the Downtown NID maintenance account (see estimated projection on the following page).

The Board of Supervisors will hear all complaints, protests and objections made in writing or verbally regarding the assessment roll or the proposed assessments at the public hearing on May 21, 2020. Any complaint, protest or objection to the regularity, validity and correctness of the assessment roll, of each assessment, and of the amount of the assessment levied on each parcel must be filed in writing with the City Clerk, Planning Division office, or Executive Offices (201 N. Carson Street) at least 3 days before the assessment hearing. Any complaint, protest or objection to the assessment roll, the regularity, validity and correctness of each assessment, the amount of each assessment, or the regularity, validity and correctness of any prior proceedings occurring regarding the Carson City Downtown NID, shall be deemed waived unless filed in writing within the time and in the manner provided above. If a person objects to the assessment roll or to the proposed assessments, the person is entitled to be represented by counsel at the hearing. Any evidence the person desires to present on these issues must be presented at the hearing, and evidence on these issues that is not presented at the hearing may not thereafter be presented in an action brought pursuant to NRS 271.395.

You may qualify for a Hardship Determination to defer your assessment if your annual household income is less than 50% of the Carson City area median income. An application for Hardship Determination may be obtained from and submitted to the Carson City Health and Human Services Department, 900 E. Long Street, Carson City. Hardship Determination applications will also be considered by the Board of Supervisors at the above-noted meeting on May 21, 2020. (Note: Approval of a Hardship Determination defers the requirement to pay the NID assessment but does not eliminate the requirement.)

The Carson City Downtown NID non-profit organization was established and certified by the Secretary of State's office on April 1, 2016, to manage the NID as required by NRS Chapter 271. The NID Board entered into an agreement with the City to provide for the maintenance of certain downtown improvements on October 20, 2016. The Downtown NID Board consists of property owners from within the NID.

For further information regarding the Downtown NID or contact information for NID board members, please go to www.carson.org/planning or contact Lee Plemel, Community Development Director, at (775) 283-7075.

Annual Financial Report (as of March 27, 2020)

Downtown NID FY 2021 Assessment Projection

| | |
|---|------------------|
| Account Balance | \$153,325 |
| Expected expenditure thru June 2020 | \$44,000 |
| Expected end of FY 2020 balance | \$109,325 |
| Projected expenses FY 2021 | \$90,000 |
| 20% Reserve | \$18,000 |
| Total FY 2021 Expenses + Reserve | \$108,000 |

- FY 2020 Assessment: \$52,831

- FY 2021 Baseline Assessment: \$54,046 *

* Based on 2019 CPI of 2.3%

Proposed 5-Year Assessment Plan

| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Beginning Fund Balance | \$109,325 | \$91,804 | \$73,881 | \$55,545 | \$36,788 |
| City's Required Contribution * | \$27,081 | \$27,704 | \$28,341 | \$28,993 | \$29,660 |
| Downtown NID Assessment * | \$45,399 | \$46,443 | \$47,511 | \$48,604 | \$49,722 |
| Estimated Expenses * | \$90,000 | \$92,070 | \$94,188 | \$96,354 | \$98,570 |
| Ending Fund Balance (Roll-Forward) | \$91,804 | \$73,881 | \$55,545 | \$36,788 | \$17,599 |
| 20% of Expenses Reserves Target | \$18,000 | \$18,414 | \$18,838 | \$19,271 | \$19,714 |

* Assumes continued 2.3% CPI increase and 2.3% maintenance expense increase.

