



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** February 4, 2021

Staff Contact: Gayle Robertson, Carson City Treasurer

Agenda Title: For Possible Action: Discussion and possible action on 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: APNs 002-764-06; 008-241-01; 008-334-23; and 008-874-15. (Gayle Robertson, grobertson@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 postpone the sale of the properties described on the record and to add those properties to the next tax sale if the delinquencies are not cured; OR

I move to order and 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

April 2, 2020 – The Board of Supervisors voted to postpone the tax sale scheduled for April 23, 2020.

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 1, 2020. The taxes on four properties remain delinquent. The total amount currently due is \$22,672.81. 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.

Due to COVID-19 restrictions on public gatherings and safety concerns about conducting an in-person sale, the Treasurer received direction from the Board to postpone the tax sale scheduled for April 23, 2020. Several

other Nevada counties also postponed their tax sales due to concerns about conducting sales during the pandemic.

The Treasurer's office has had discussions with an online real estate auction company that could conduct any tax sales online. If the Board directs the sale of the subject properties, the auction will be held online in lieu of an in-person auction at the Sheriff's Office. Prior to sale, the Treasurer's office is required to order title searches and prepare 90-day notice letters.

If the Board votes to postpone the sale, any delinquent properties will be held and added to the next tax sale, anticipated to be in April 2022. Interest on delinquent properties continues to accrue at 10% per annum, assessed monthly, until paid pursuant to NRS 361.5648(2)(d). The redemption period has expired, but the property could still be reconveyed to the owner if all taxes, interest, penalties, and costs are paid in full prior to the sale.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.595

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: \$22,672.81 in Tax Revenue to be collected

Is it currently budgeted? No

Explanation of Fiscal Impact: Delinquent tax revenue is not budgeted, however, if collected, will be split to various taxing entities.

Alternatives

Either delay or not approve.

Attachments:

[Carson_City_Treasurer_property_01.22.21.pdf](#)

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

List of Properties for Possible Tax Sale as of January 22 , 2021

| APN | Property Owner | Property Location | FY 2020/2021 Net Assessed Value | Delinquent Amount* |
|------------|----------------------------------|--------------------------|--|-------------------------------|
| 002-764-06 | AHART FAM 1995 REVOCABLE TRUST | MONK CT | 90,613 | 6,573.52 |
| 008-334-23 | JACQUELINE BRIGS & DORIS ROBERTS | 1501 SHARON DR | 29,494 | 1,592.80 |
| 008-874-15 | ALICE M. GRAVES | 4085 QUINN DR | 60,209 | 8,419.20 |
| 008-241-01 | BOX, SHIRLEY % GREGORY BOX | 3449 CHAMPRION ST | 26,997 | 6,087.29 |
| | | | | 22,672.81 |

* Total Delinquent Amount Includes Taxes, costs, penalties, and interest due as of January 22, 2021
 Additional taxes, costs, penalties, and interest will continue to accrue until paid in full.