



## STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** May 6, 2021

**Staff Contact:** Elizabeth Huck, Chief Deputy Treasurer, or Charline Duque-Jones, Accountant

**Agenda Title:** For Discussion Only: Discussion and presentation of an affidavit to the Board of Supervisors, pursuant to NRS 361.5648(3), affirming that a notice of delinquency was mailed to each parcel having first year delinquent property taxes. (Elizabeth Huck, BHuck@carson.org or Charline Duque-Jones, CDuque@carson.org)

Staff Summary: NRS 361.5648(3) requires the Carson City Treasurer as Carson City's tax receiver to issue a personal affidavit to the Board of Supervisors affirming that a notice of delinquency has been mailed to property owners of each parcel having first year delinquent taxes (2020-2021). The affidavit must be issued within 30 days after mailing the original notice.

**Agenda Action:** Other / Presentation

**Time Requested:** Consent

---

### Proposed Motion

N/A

### Board's Strategic Goal

N/A

### Previous Action

N/A

### Background/Issues & Analysis

NRS 361.5648(3) requires the Carson City Treasurer as Carson City's tax receiver to issue a personal affidavit to the Board of Supervisors affirming that a notice of delinquency has been mailed to property owners of each parcel having first year delinquent taxes (2020-2021). The affidavit must be issued within 30 days after mailing the original notice. There are 1,109 delinquent parcels to which notice has been mailed in accordance with NRS 361.5648. 63 letters have been returned, with 19 of those letters deemed undeliverable.

### Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.5648(3)

### Financial Information

Is there a fiscal impact? No

If yes, account name/number:

Is it currently budgeted? No

**Explanation of Fiscal Impact:** N/A

**Alternatives**

N/A

**Attachments:**

[Delinquent Tax Notice Affidavit.pdf](#)

**Board Action Taken:**

Motion: \_\_\_\_\_ 1) \_\_\_\_\_  
2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

STATE OF NEVADA       )  
                                  ) ss  
CARSON CITY            )

### DELINQUENT TAX NOTICE AFFIDAVIT

I, Elizabeth Huck, Chief Deputy Treasurer and Ex-Officio Tax Receiver, do hereby certify that, in accordance with Nevada Revised Statute Chapter 361.5648, delinquent tax notice letters were mailed on the 17<sup>th</sup> day of March 2021, to each and every parcel having first year delinquent 2020-2021 taxes.

Recapitulation of the mailing is as follows:

Number of Delinquent Parcels	1109
Number of letters returned	63
Number of letters undeliverable	19

This affidavit is intended for the Board of Supervisors, and is being issued on April 20, 2021, pursuant to NRS 361.5648(3).

*Elizabeth Huck*

Chief Deputy Treasurer and Ex-Officio Tax Receiver of  
Carson City, Nevada

State of Nevada  
County of Carson City  
Signed and affirmed to before me by  
Elizabeth Huck

this 20<sup>th</sup> day of April 2021  
*RE*

*R. EVANSON*  
\_\_\_\_\_  
Notary

