



## STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** November 17, 2022

**Staff Contact:** Andrew Rasor, Carson City Treasurer

**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 following properties listed by Assessor Parcel Number ("APN"): APNs 001-102-21 (1836 N. Nevada St.); 008-141-14 (2600 E. Nye Ln.); 008-172-14 (2190 Dori Way); 008-591-23 (31 Kit Sierra Loop); and 009-741-07 (3539 Ashford Dr.). (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

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### **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**

Efficient Government

### **Previous Action**

N/A

### **Background/Issues & Analysis**

The Board last approved a tax sale in November 2021. On Wednesday, 4/27/22, only one of the five properties went for public sale as the other four properties had paid the outstanding taxes, penalties and fees owed to Carson City. One property, identified as 4085 Quinn Drive/ APN 008-874-15, owed \$14,940.90 in outstanding taxes, penalties and fees to Carson City, and at the conclusion of the public auction, the successful bidder paid \$281,001.00 to Carson City for 4085 Quinn Drive/ APN 008-874-15. Following the payment of \$14,940.90 in taxes, penalties and fees owed to Carson City, an amount of \$266,760.10 remained in excess proceeds. This \$266,760.10 in excess proceeds currently remains in Carson City's custody pending any legitimate claimants per NRS 361.610.

Taxes have been delinquent on each of the five 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 the Carson City Treasurer recorded a deed on the properties as required by NRS 361.590 on Monday, June 6, 2022. The taxes on the five properties listed with this agenda item remain delinquent, and the combined total for all five properties that is currently due is \$31,186.82. 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 taxing entities.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Collection of delinquent taxes in the amount of \$31,186.82

**Alternatives**

Delay or do not approve the tax sale and/or provide alternative direction.

**Attachments:**

[CCTO Tax Receiver's Deed of Trust- filed 6.6.22 \(updated 11.8.22\) word doc.pdf](#)

[BOS- notice of order and order to sell property Thurs., 11-17-22 \(updated 11.9.22\).docx](#)

**Board Action Taken:**

Motion: _____	1) _____	Aye/Nay
	2) _____	_____
		_____
		_____
		_____
		_____

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





CARSON CITY TRUSTEE DEEDS FILED ON 06/06/2022 BY CARSON CITY RECORDER'S OFFICE  
UPDATED: Tuesday, 11/8/22

Assessor's Parcel Number (APN)	Property Owner	Property Location (all properties located in Carson City, Nv)	Estimated Total Due	FY 2022- 2023 Net Assessed Value	Legal Description
001-102-21	FLANDERS, JOHN	1836 N. NEVADA ST	9,360.34	36,583	ATTACHMENT A
008-141-14	BOYD, KRISTINE Y	2600 E. NYE LN	9,295.91	34,045	ATTACHMENT B
008-172-14	SCHERER, DONALD RAYMOND	2190 DORI WAY	5,315.06	22,604	ATTACHMENT C
008-591-23	FLANDERS, JOHN FAMILY TRUST & OLSON, CATHERINE TRUST	31 KIT SIERRA LOOP	1,968.88	17,816	ATTACHMENT D
009-741-07	BECKETT, BRUCE M TRUSTEE & BECKETT, ALAN F REV TR	3539 ASHFORD DR	5,246.63	97,496	ATTACHMENT E
		<b>TOTAL AMOUNT OF TAXES OWED</b>	<b>31,186.82</b>		

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



QUITCLAIM DEED

THIS INDENTURE, made and entered into this 20TH day of September, 1993 by and between JOHN FLANDERS, a single man, Party of the first part, and JOHN FLANDERS FAMILY TRUST, Party of the second part, whose address is 1836 North Nevada Street, Carson City, Nevada 89703.

W I T N E S S E T H

THAT, said party of the first part, for and in consideration of the sum of TEN DOLLARS (\$10.00), lawful money of the United States, to me, in hand paid by said party of the second part, receipt whereof is hereby acknowledged, does by these presents remise, release, and forever quitclaim, unto the party of the second part, his heirs and his assigns, all right, title, estate, interest claim and demand, both at law, and in equity, as well in possession as in expectancy, of the party of the first part, of, in, and to all that certain lot, piece of Parcel of land situate in the County of Carson City, State of Nevada and more particularly described as follows:

Lot 21 in Block B of Meyer  
Subdivision, Carson City, Ormsby  
County, Nevada, according to the  
plat thereof, filed in office of  
the County Recorder of Ormsby  
County, Nevada, on March 4, 1954.

APN: 001-102-21 .

Commonly known as 1836 North  
Nevada Street, Carson City,  
Nevada 89703.



Legal Description:

Parcel 1:

Beginning at the Southeast corner of the Southeast 1/4 of Section 4, Township 15 North, Range 20 East, M.D.B. & M.; thence West 1320 feet along the South line and boundary of said South 1/4 of the Southeast 1/4, of Section 4, said South line being identical with the South line of an East-West lane, to a point on the South side of said lane; thence North 40 feet to a point on the North side of said lane; thence North 330 feet to a point; thence West 165 feet to the true point of beginning; thence North 165 feet to a point; thence West 165 feet to a point; thence South 165 feet to a point; thence East 165 feet to the true point of beginning.

SUBJECT, HOWEVER, to an easement in and over the Easterly fifteen feet and throughout the length thereof, for ingress and egress from and to the above described and adjacent real property, created in an indenture dated January 22, 1959 from M.E. Norton and Margaret S. Norton, recorded January 22, 1959 as Document No. 23126 in Book 78 of Deeds, Page 500, Official Records of Ormsby County (Now Carson City), Nevada.

Parcel 2:

A Perpetual easement for utility purposes, upon, over, under and across the parcel of land hereinafter described together with the right of ingress and egress to and over said parcel, said parcel is further described as follows:

The Easterly 15 feet of the following described property. Commencing at the Southeast corner of the Southeast 7, of Section 4, Township 15 North, Range 20 East M.D.M., thence West 1,320 feet along the South line of said Section 4, said South line being identical "with the South line of an East-West lane, to a point on the South side of said lane; thence North 40 feet to a point on the North side of said lane; thence West 165 feet along the North side of said lane to the true point of beginning; thence North 330 feet to a point; thence West 165 feet to a point; thence South 330 feet to a point; thence East 165 feet to the point of beginning.

More commonly known as: 2600 E. Nye Lane Carson City, NV 89706.

TOGETHER WITH, all and singular the tenements, hereditaments and appurtenances thereunto belonging or appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof.

~ 468480  
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**Exhibit A**  
**LEGAL DESCRIPTION**

File Number: 1035438KT

The SW ¼ of the NE ¼, Sec 9, T.15 N., R.20 E, M.D.B. & M. County of Ormsby, State of Nevada and bounded and described as follows:

Commencing at a point in the SW ¼ of the NE ¼ of Section 9, T 15 N., R. 20 E., M.D.B. & M., from which said point the section corner common to Section 3, 4, 9 and 10, T 15 N., R 20 E., M.D.B. &M. bears N. 55°59'47" E., a distance of 2388.21 foot, and the quarter-section corner common to said Sections 4 and 9 bears N. 26°31'25" W., a distance of 1481.21 feet;

Thence S 0°01'25" W., a distance of 804.67 feet, to the true point of beginning;

Thence S. 0°01'25" W., a distance of 47.33 feet;

Thence S. 89°58'35" E., a distance of 307.50 feet;

Thence N. 0°01'25" E., a distance of 47.33 feet;

Thence N. 89°58'35" W., a distance of 307.50 feet, to the point of beginning.

EXCEPTING THEREFROM any and all easements or right-of-way for road, power line, telephone line or other public utility purposes here-tofore granted or hereafter required.



Attachment D: APN 008-591-23 31 Kit Sierra Loop, Carson City, Nevada

THIS INDENTURE, made and entered into this 5<sup>th</sup> day of March, 19 73, by and between SIERRA LAND TITLE CORPORATION, a Nevada corporation, party of the first part, and JOHN A. FLANDERS and DIANE D. FLANDERS, husband and wife as Joint Tenants, whose address is 602 No. Curry Street, Carson City, Nevada 89701, parties of the second part,

WITNESSETH:

That the said party of the first part, in consideration of the sum of TEN DOLLARS (\$10.00), lawful money of the United States of America, to it In hand paid by the said parties of the second part, the receipt whereof is hereby acknowledged, does by these presents, grant, bargain and sell unto the said parties of the second part, and to the survivor of them, and to the heirs and assigns of such survivor forever, all that certain real property situate in Carson City, State of Nevada, that is described as follows:

Lot 23, as shown on the map of FRONTIER TRAILER ESTATES, filed in the office of the Recorder of Carson City, Nevada, on December 22, 1972.

APN 8-591-23

TOGETHER with the tenements, hereditaments and appurtenances thereunto belonging or appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof.

TO HAVE AND TO HOLD the said premises, together with the appurtenances, unto the said parties of the second part, and to the survivor of them, and to the heirs and assigns of such survivor forever.

IN WITNESS WHEREOF, the party of the first part has executed this conveyance the day and year first hereinabove written.

SIERRA LAND TITLE CORPORATION

By: Thomas D. Brown  
Thomas D. Brown, President

STATE OF NEVADA

Carson City

On this 5<sup>th</sup> day of March, 19 73, personally appeared before me, a Notary Public, THOMAS D. BROWN, known to me to be the person described in and who acknowledged that he executed the foregoing instrument.

R. Madelynne Starnes  
Notary Public

EMERSON J. WILSON, LTD.  
ATTORNEY AT LAW  
90 COURT STREET  
P.O. BOX 884  
RENO, NEVADA



FILED FOR RECORD  
AT THE REQUEST OF  
Wilson Escrow Co.  
'90 AUG 22 P4:22

FILE NO. 001-04631  
ALAN SLOVER  
CARSON CITY RECORDER  
FEES 3<sup>00</sup> DEP. 2<sup>00</sup>

001-04631



Attachment E: APN 009-741-07 BECKETT, Bruce M Trustee et al. 3539  
Ashford Drive, Carson City, Nevada.

Lot 19, as shown on the Official Map of South Pointe,  
Phase 1, recorded in the Office of the Carson City  
Recorder, State of Nevada, on April 21, 1995, in Book 7  
of Maps, Page 2102, as File No. 174525, Official Records.

APN: 009-741-07

EXHIBIT "A"

**424767**





**NOTICE OF ORDER**  
**AND**  
**ORDER TO SELL REAL PROPERTY**

NOTICE IS HEREBY GIVEN that on **Thursday, November 17, 2022**, 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 26, 2023** 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](http://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 of Order and Order to Sell Real Property shall be posted on Carson City's website at <https://www.carson.org/> and at least three (3) public places in Carson City, Nevada including the Carson City Courthouse and on the property to be sold, not less than 20 days before Wednesday, **April 26, 2023** and shall be published at least once a week for four (4) consecutive weeks in the *Nevada Appeal* prior to Wednesday, **April 26, 2023**.

APPROVED THIS 17 day of November 2022

AYES: Supervisors

NAYS: Supervisor  
ABSENT: Supervisor

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Lori Bagwell  
Mayor

ATTEST:

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Aubrey Rowlett  
Clerk Recorder

CONSOLIDATED MUNICIPALITY OF CARSON CITY  
201 North Carson Street • Carson City, NV 89701  
Office: (775) 887-2100 • Fax: (775) 887-2286  
<https://www.carson.org/>