



# WASHOE COUNTY

Integrity Communication Service

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CM/ACM	<u>JS</u>
Finance	<u>MM</u>
DA	<u>PL</u>
Risk Mgt	<u>N/A</u>
HR	<u>N/A</u>
Other	<u>      </u>

## STAFF REPORT

BOARD MEETING DATE: June 27, 2017

**DATE:** June 8, 2017

**TO:** Board of County Commissioners

**FROM:** Mark Mathers, Budget Manager  
(775) 328-2071, [mmathers@washoecounty.us](mailto:mmathers@washoecounty.us)

**THROUGH:** Christine Vuletich, Assistant County Manager  
(775) 328-2016, [cvuletich@washoecounty.us](mailto:cvuletich@washoecounty.us)

**SUBJECT:** Approve and execute the Resolution levying tax rates for all Washoe County entities for Fiscal Year 2017-2018. (All Commission Districts)

### SUMMARY

The Nevada Tax Commission certified the 2017-2018 tax rates on June 26, 2017. Nevada Revised Statute (NRS) 361.460 requires the Board of County Commissioners to levy the tax rates designating the number of cents of each \$100 of property levied for each fund immediately after the Nevada Tax Commission certifies the combined tax rate.

**Washoe County Strategic Objective supported by this item:** Stewardship of our Community.

### PREVIOUS ACTION

Every year, pursuant to NRS 361.460, the BCC has levied the tax rate for the fiscal year.

### BACKGROUND

The State of Nevada Constitution, Article 10, section 2, limits the property tax rate to \$5.00 per \$100 of assessed value. In the 1979 session, the Nevada Legislature set the property tax rate at no more than \$3.64 per \$100 of assessed value (NRS 361.453). During the most recent legislative session, the State approved the continuation of a State \$.02 rate that is not subject to the cap.

The Nevada Tax Commission certified the 2017-2018 tax rates on June 26, 2017. NRS 361.460 requires the Board of County Commissioners to levy the tax rates designating the number of cents of each \$100 of property levied for each fund immediately after the Nevada Tax Commission certifies the combined tax rate. With the rates certified, no area in the County exceeds the statutory tax rate cap of \$3.64 per \$100 of assess value, plus the \$.02 not subject to the cap. Attached to the resolution are the tax rates for each taxing entity and the overlapping tax rates for each taxing district.

AGENDA ITEM # 5.4.1

**FISCAL IMPACT**

The tax rates will provide the ad valorem tax resources budgeted by the taxing entities.

**RECOMMENDATION**

It is recommended that the Board of County Commissioners approve and execute the Resolution levying tax rates for all Washoe County entities for Fiscal Year 2017-2018.

**POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be: "Move to approve and execute the Resolution levying tax rates for all Washoe County entities for Fiscal Year 2017-2018."

cc: Tammi Davis - Washoe County Treasurer  
Cathy Hill - Washoe County Comptroller  
Cori Burke - Assessor's Office  
Kelly Langley - State Department of Taxation  
Nancy Parent - Washoe County Clerk

RESOLUTION LEVYING TAX RATES FOR ALL WASHOE COUNTY ENTITIES  
FOR THE 2017-2018 FISCAL YEAR

WHEREAS, the Nevada Tax Commission has certified the combined tax rates for the 2017-2018 fiscal year; and

WHEREAS, the Board of County Commissioners is required, pursuant to NRS 361.460, to levy the tax rates for all local government entities in Washoe County for the fiscal period beginning July 1, 2017, and to designate the number of cents of each \$100 of property levied for each fund; and

WHEREAS, to confirm to the Nevada Department of Taxation the tax rates levied, the Department of Taxation has requested county commissions to adopt the resolution levying the tax rates of all local entities pursuant to NRS 361.460 and forward a copy of the Resolution to the Department;

NOW THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Washoe County, Nevada, hereby levy the tax rates for all local government entities in Washoe County as such rates have been certified by the Nevada Tax Commission;

BE IT FURTHER RESOLVED, that the tax rates for all local government entities in Washoe County for the fiscal year 2017-2018 as certified and levied are shown on the attached exhibit; and

BE IT FURTHER RESOLVED, that the tax rate for Washoe County be designated and distributed for each fund as shown on the attached exhibit; and

BE IT FURTHER RESOLVED, that the County Clerk is hereby directed to distribute copies of this Resolution along with all attachments to the Nevada Department of Taxation, the Cities of Reno and Sparks, the Truckee Meadows Fire Protection District, the Washoe County Treasurer, the Washoe County Comptroller, and the Washoe County Manager's Office.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
Chairman, Washoe County

Commission

Attest:

\_\_\_\_\_  
County Clerk

**WASHOE COUNTY TAX RATES BY DISTRICT  
2017/2018**

<b>BASE RATE FOR ALL WASHOE COUNTY</b>			
STATE OF NEVADA			.1700
WASHOE COUNTY	1.3767		
COUNTY DEBT SERVICE	.0150		
GENERAL SCHOOL	.7500		
SCHOOL DEBT SERVICE	.3885		
		TOTAL COUNTY / SCHOOL RATE	<u>2.5302</u>
		TOTAL COMBINED RATE	<b>2.7002</b>
<b>CITY OF RENO</b>			
			AREA: <b>1000</b>
RENO GENERAL	.9598		
DEBT SERVICE	.0000		
		TOTAL RENO CITY TAX	.9598
STATE OF NEVADA			.1700
COUNTY / SCHOOL RATE			<u>2.5302</u>
		TOTAL COMBINED RATE	<b>3.6600</b>
<b>CITY OF RENO, RENO REDEVELOPMENT AREA I</b>			
			AREA: <b>1001</b>
CITY OF RENO	.9598		
DEBT SERVICE	.0000		
		TOTAL RENO CITY TAX	.9598
STATE OF NEVADA			.1700
COUNTY / SCHOOL RATE			<u>2.5302</u>
		TOTAL COMBINED RATE	<b>3.6600</b>
<b>CITY OF RENO - REDEVELOPMENT AREA 2</b>			
			AREA: <b>1002</b>
CITY OF RENO	.9598		
DEBT SERVICE	.0000		
		TOTAL RENO CITY TAX	.9598
STATE OF NEVADA			.1700
COUNTY / SCHOOL RATE			<u>2.5302</u>
		TOTAL COMBINED RATE	<b>3.6600</b>
<b>CITY OF RENO - VERDI T.V.</b>			
			AREA: <b>1011</b>
RENO GENERAL	.9598		
DEBT SERVICE	.0000		
		TOTAL RENO CITY TAX	.9598
STATE OF NEVADA			.1700
VERDI T.V.			.0000
COUNTY / SCHOOL RATE			<u>2.5302</u>
		TOTAL COMBINED RATE	<b>3.6600</b>
<b>CITY OF RENO, GRAND VIEW TERRACE GID</b>			
			AREA: <b>1030</b>
CITY OF RENO	.9598		
DEBT SERVICE	.0000		
		TOTAL RENO CITY TAX	.9598
STATE OF NEVADA			.1700
GRAND VIEW TERRACE GID			<u>.0000</u>
COUNTY / SCHOOL RATE			2.5302
		TOTAL COMBINED RATE	<b>3.6600</b>

**WASHOE COUNTY TAX RATES BY DISTRICT  
2017/2018**

<b>CITY OF RENO, LAWTON VERDI GID</b>		<b>AREA: 1800</b>
CITY OF RENO	.9598	
DEBT SERVICE	.0000	
TOTAL RENO CITY TAX		.9598
STATE OF NEVADA		.1700
LAWTON VERDI GID		<u>.0000</u>
COUNTY / SCHOOL RATE		2.5302
TOTAL COMBINED RATE		<b>3.6600</b>
<b>CITY OF RENO, VERDI TV DIST, LAWTON VERDI GID</b>		<b>AREA: 1811</b>
CITY OF RENO	.9598	
DEBT SERVICE	.0000	
TOTAL RENO CITY TAX		.9598
STATE OF NEVADA		.1700
LAWTON VERDI GID		<u>.0000</u>
VERDI T.V.		.0000
COUNTY / SCHOOL RATE		2.5302
TOTAL COMBINED RATE		<b>3.6600</b>
<b>CITY OF RENO - REDEVELOPMENT DISTRICT 2, VERDI TV, LAWTON VERDI GID</b>		<b>AREA: 1831</b>
CITY OF RENO	.9598	
DEBT SERVICE	.0000	
TOTAL RENO CITY TAX		.9598
STATE OF NEVADA		.1700
LAWTON VERDI GID		.0000
VERDI T.V.		.0000
COUNTY / SCHOOL RATE		<u>2.5302</u>
TOTAL COMBINED RATE		<b>3.6600</b>
<b>CITY OF SPARKS</b>		<b>AREA: 2000</b>
SPARKS GENERAL	.9598	
DEBT SERVICE	.0000	
TOTAL SPARKS CITY TAX		.9598
STATE OF NEVADA		.1700
COUNTY / SCHOOL RATE		<u>2.5302</u>
TOTAL COMBINED RATE		<b>3.6600</b>
<b>CITY OF SPARKS, SPARKS REDEVELOPMENT AREA 1</b>		<b>AREA: 2001</b>
SPARKS GENERAL	.9598	
DEBT SERVICE	.0000	
TOTAL SPARKS CITY TAX		.9598
STATE OF NEVADA		.1700
COUNTY / SCHOOL RATE		<u>2.5302</u>
TOTAL COMBINED RATE		<b>3.6600</b>
<b>CITY OF SPARKS, SPARKS REDEVELOPMENT AREA 2</b>		<b>AREA: 2002</b>
SPARKS GENERAL	.9598	
DEBT SERVICE	.0000	
TOTAL SPARKS CITY TAX		.9598
STATE OF NEVADA		.1700
COUNTY / SCHOOL RATE		<u>2.5302</u>
TOTAL COMBINED RATE		<b>3.6600</b>

**WASHOE COUNTY TAX RATES BY DISTRICT  
2017/2018**

<b>CITY OF SPARKS KILEY RANCH INCREMENT AREA</b>		<b>AREA: 2020</b>
SPARKS GENERAL	.9598	
DEBT SERVICE	.0000	
TOTAL SPARKS CITY TAX	.9598	
STATE OF NEVADA	.1700	
COUNTY / SCHOOL RATE	2.5302	
<i>TOTAL COMBINED RATE</i>		<b>3.6600</b>
<b>TRUCKEE MEADOWS F.P.D.</b>		<b>AREA: 4000</b>
STATE OF NEVADA	.1700	
TRUCKEE MEADOW GENERAL	.5400	
COUNTY / SCHOOL RATE	<u>2.5302</u>	
<i>TOTAL COMBINED RATE</i>		<b>3.2402</b>
<b>TRUCKEE MEADOWS F.P.D. - VERDI T.V.</b>		<b>AREA: 4011</b>
STATE OF NEVADA	.1700	
TRUCKEE MEADOW GENERAL	.5400	
VERDI T.V.	.0000	
COUNTY / SCHOOL RATE	<u>2.5302</u>	
<i>TOTAL COMBINED RATE</i>		<b>3.2402</b>
<b>TRUCKEE MEADOWS F.P.D. - SUN VALLEY WATER</b>		<b>AREA: 4020</b>
STATE OF NEVADA	.1700	
TRUCKEE MEADOW GENERAL	.5400	
SUN VALLEY WATER GENERAL	.1928	
SUN VALLEY DEBT SERVICE	.0000	
COUNTY / SCHOOL RATE	<u>2.5302</u>	
<i>TOTAL COMBINED RATE</i>		<b>3.4330</b>
<b>TRUCKEE MEADOWS F.P.D. - GRANDVIEW TERRACE WATER BOARD GID</b>		<b>AREA: 4030</b>
STATE OF NEVADA	.1700	
TRUCKEE MEADOW GENERAL	.5400	
GRANDVIEW TERRACE WATER BOARD GID	.0000	
COUNTY / SCHOOL RATE	2.5302	
<i>TOTAL COMBINED RATE</i>		<b>3.2402</b>
<b>TRUCKEE MEADOWS F.P.D. - PALOMINO VALLEY</b>		<b>AREA: 4400</b>
STATE OF NEVADA	.1700	
TRUCKEE MEADOW GENERAL	.5400	
PALOMINO VALLEY G.I.D.	.4198	
COUNTY / SCHOOL RATE	<u>2.5302</u>	
<i>TOTAL COMBINED RATE</i>		<b>3.6600</b>
<b>TRUCKEE MEADOWS F.P.D. TAHOE REGIONAL PLANNING AGENCY</b>		<b>AREA: 4500</b>
STATE OF NEVADA	.1700	
TRUCKEE MEADOW GENERAL	.5400	
TAHOE REGIONAL PLANNING AGENCY	.0000	
COUNTY / SCHOOL RATE	<u>2.5302</u>	
<i>TOTAL COMBINED RATE</i>		<b>3.2402</b>

**WASHOE COUNTY TAX RATES BY DISTRICT  
2017/2018**

<b>TRUCKEE MEADOWS F.P.D., VERDI TV, LAWTON VERDI GID</b>	<b>AREA: 4811</b>
STATE OF NEVADA	.1700
TRUCKEE MEADOW GENERAL	.5400
LAWTON VERDI GID	.0000
VERDI T.V.	.0000
COUNTY / SCHOOL RATE	<u>2.5302</u>
<i>TOTAL COMBINED RATE</i>	<b>3.2402</b>
<b>NORTH LAKE TAHOE FIRE DISTRICT, TAHOE REGIONAL PLANNING AGENCY</b>	<b>AREA: 5000</b>
STATE OF NEVADA	.1700
NORTH LAKE TAHOE F.D.	.6291
TAHOE REGIONAL PLANNING AGENCY	.0000
COUNTY / SCHOOL RATE	<u>2.5302</u>
<i>TOTAL COMBINED RATE</i>	<b>3.3293</b>
<b>NORTH LAKE TAHOE FIRE DISTRICT - TAHOE REGIONAL PLANNING AGENCY, INCLINE VILLAGE G.I.D</b>	<b>AREA: 5200</b>
STATE OF NEVADA	.1700
NORTH LAKE TAHOE F.D.	.6291
INCLINE VILLAGE G.I.D.	.1182
TAHOE REGIONAL PLANNING AGENCY	.0000
COUNTY / SCHOOL RATE	<u>2.5302</u>
<i>TOTAL COMBINED RATE</i>	<b>3.4475</b>
<b>WASHOE COUNTY (RURAL)</b>	<b>AREA: 9000</b>
STATE OF NEVADA	.1700
COUNTY RATE	<u>2.5302</u>
<i>TOTAL COMBINED RATE</i>	<b>2.7002</b>
<b>WASHOE COUNTY - PALOMINO VALLEY G.I.D.</b>	<b>AREA: 9400</b>
STATE OF NEVADA	.1700
PALOMINO VALLEY G.I.D.	.4198
COUNTY / SCHOOL RATE	<u>2.5302</u>
<i>TOTAL COMBINED RATE</i>	<b>3.1200</b>
<b>WASHOE COUNTY - GERLACH G.I.D.</b>	<b>AREA: 9601</b>
STATE OF NEVADA	.1700
GERLACH G.I.D.	.2998
COUNTY / SCHOOL RATE	<u>2.5302</u>
<i>TOTAL COMBINED RATE</i>	<b>3.0000</b>