



## STAFF REPORT

**Report To:** Board of Supervisors      **Meeting Date:** June 18, 2026

**Staff Contact:** Hope Sullivan, Community and Economic Development Director

**Agenda Title:** For Possible Action: Discussion and possible action regarding a proposed resolution ratifying the City Engineer’s Fiscal Year (“FY”) 2027 amended assessment roll for the South Carson Neighborhood Improvement District (“SCNID”), confirming the SCNID amended assessment roll, dispensing with complaints, protests and objections to the assessment roll, determining that no deferments for hardships are warranted and authorizing Carson City staff to give notice of the assessment and take any other necessary actions to effectuate the assessment. (Hope Sullivan, [hsullivan@carsoncity.gov](mailto:hsullivan@carsoncity.gov))

**Agenda Action:** Resolution      **Time Requested:** Consent

### Proposed Motion

I move to adopt Resolution 2026-R-\_\_\_\_\_.

### Board's Strategic Goal

Economic Development

### Previous Action

June 4, 2026 (Item 14C) - The Board of Supervisors (“Board”) considered (1) a report from the City Engineer estimating the FY 2027 SCNID amended assessment roll and identifying the cost to be paid by the SCNID for the maintenance of the South Carson Street Complete Streets Project; (2) hardship determinations (there were no requests); and (3) complaints, protests and objections to the assessment (there were none).

June 5, 2025 (Item 24C) - The Board adopted Resolution No. 2025-R-9, ratifying the City Engineer’s FY 2026 SCNID amended assessment roll and confirming the SCNID amended assessment.

May 15, 2025 (Item 14A) - The Board considered (1) a report from the City Engineer estimating the FY 2026 SCNID amended assessment roll and identifying the cost to be paid by the SCNID for the maintenance of the South Carson Street Complete Streets Project; (2) hardship determinations (there were no requests); and (3) complaints, protests and objections to the assessment (there were none).

June 6, 2024 (Item 25C): The Board adopted Resolution No. 2024-R-11, ratifying the City Engineer’s FY 2025 SCNID amended assessment roll and confirming the SCNID amended assessment.

May 16, 2024 (Item 17C): The Board considered a report from the City Engineer estimating the FY 2025 SCNID amended assessment roll and identifying the cost to be paid by the SCNID for the maintenance of the SCNID.

June 15, 2023 (Item 18B, 18D): The Board adopted Ordinance 2023-8, amending the ordinance establishing the SCNID; as well as considered complaints, protests and objections and dispensed of complaints, protests and objections regarding the FY 2024 SCNID assessment. The Board adopted Bill No. 109 levying the SCNID FY 2024 assessment.

June 17, 2021 (Item 27E): The Board adopted Ordinance 2021-08, creating the SCNID.

March 4, 2021 (Item 19A): The Board provided direction to the staff regarding the area to be included within the SCNID and the methodology for assessing properties.

March 19, 2020 (Item 14C): The Board discussed the process to implement the SCNID to assess the property owners in FY 2021. The Board did not implement the SCNID for FY 2021 because the project was not complete and directed staff to bring back the item in 2021 for implementation of the SCNID in FY 2022.

February 20, 2014 (Item 22C): The Board enacted a one-eighth percent sales tax to help fund improvements to the City's primary commercial corridors, including the South Carson Street project. The approved Plan of Expenditure for the sales tax included a provision that an assessment district would be formed as part of each corridor project to contribute funding annually to the City to provide for routine maintenance required for the corridors including, for example, cleaning sidewalk, maintaining landscaping and servicing trash receptables.

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

The Board of Supervisors established the SCNID in June 2021, through Ordinance No. 2021-8, to assess property owners to help pay for the ongoing maintenance costs, exceeding the maintenance costs already borne by Carson City, for those pedestrian, non-motorized and landscaping improvement constructed within the public right-of-way within the SCNID boundary as part of the South Carson Street Complete Streets Project. In June 2023, Ordinance No. 2023-8 replaced Ordinance 2021-8 in its entirety.

NRS Chapter 271 provides the annual procedures for implementing the SCNID assessment and to amend the SCNID assessment roll. This item includes the required actions to consider the annual assessment roll and implement the annual assessment to properties within the SCNID. The second step in the process is for the Board to adopt a resolution to amend the SCNID assessment roll and to implement the assessment.

Notification of the SCNID annual assessment amendment was sent out to each property owner within the SCNID by first class mail on April 25, 2025. Additionally, the proposed amended assessment rolls were filed with the clerk on May 8, 2026.

The SCNID annual maintenance costs for FY 2027 are proposed to be \$137,689, the City's FY 2027 contribution is proposed to be \$23,249, and the property owner's assessment for FY 2027 is proposed to be \$80,952 after reducing the assessment based on \$44,163 from right-of-way license fees. The assessment is distributed among the property owners within the SCNID consistent with Ordinance No. 2023-8.

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

NRS Chapter 271; Ordinance No. 2023-8; Carson City Hardship Determination Policy and Procedures

**Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** Neighborhood Improvement Districts Fund (previously SCNID Fund), Special Assessments 2370083-415100

**Is it currently budgeted?** Yes

**Explanation of Fiscal Impact:** The assessment is collected with the property tax bill and will be \$80,952. The \$23,249 paid by the City will be transferred for Street Maintenance and the General Fund. The \$44,163 in South Carson Street license fees will reduce the annual assessments. The license fees are collected in the Regional Transportation Fund and transferred to the SCNID annually.

**Alternatives**

Do not adopt the resolution.

**Attachment(s):**

[SCNID Resolution.pdf](#)

Motion: \_\_\_\_\_

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

Aye/Nay

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(Vote Recorded By)