



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** April 16, 2026

Staff Contact: Andrew Rasor, Treasurer

Agenda Title: For Discussion Only: Discussion and presentation of an affidavit to the Board of Supervisors (“Board”), pursuant to NRS 361.5648(3), affirming that a notice of delinquency was mailed to each parcel having delinquent property taxes for Fiscal Year (“FY”) 2026. (Andrew Rasor, arasar@carsoncity.gov)

Agenda Action: Other / Presentation **Time Requested:** Consent

Proposed Motion

N/A

Board's Strategic Goal

Efficient Government

Previous Action

April 17, 2025 (Item 14. B) – This annually required affidavit issued by the Carson City Treasurer was presented to the Board for FY 2025.

April 18, 2024 (Item 15. B) – This annually required affidavit issued by the Carson City Treasurer was presented to the Board for FY 2024.

May 18, 2023 (Item 13. C) – This annually required affidavit issued by the Carson City Treasurer was presented to the Board for FY 2023.

Background/Issues & Analysis

NRS 361.5648(3) requires the Carson City Treasurer, as Carson City’s Ex-Officio Tax Receiver, to present an affidavit to the Board affirming that the Carson City Treasurer’s Office has mailed a notice of delinquency to the property owners of each parcel having delinquent taxes for FY 2026 (July 1, 2025 to present). The affidavit must be issued within 30 days after mailing the original notices to the property owners. For the current tax year, there are 1,035 delinquent parcels to which notice has been mailed in accordance with NRS 361.5648. Of the 1,035 letters dispatched, 13 have been returned, with 5 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: N/A

Is it currently budgeted? No

Explanation of Fiscal Impact: N/A

Alternatives

N/A

Attachment(s):

[CCTO- annual Affidavit of Delinquent Property Tax Notice 4.16.26.pdf](#)

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)