



STAFF REPORT

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

Staff Contact: Sheri Russell-Benabou, Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding a proposed resolution setting the ad valorem tax rate for County Cooperative Extension for Fiscal Year ("FY") 2027 at 1.28 cents per \$100 of assessed valuation. (Sheri Russell-Benabou, srussell@carsoncity.gov)

Pursuant to NRS 549.020, this resolution must be adopted by unanimous vote of the Board of Supervisors.

Agenda Action: Resolution **Time Requested:** 5 Minutes

Proposed Motion

I move to adopt Resolution No. 2026-R-_____.

Board's Strategic Goal

Efficient Government

Previous Action

February 19, 2026 (Item 17.b) - The Board of Supervisors approved a recommendation from staff to prepare the FY 2027 budget with the same ad valorem tax rate as FY 2026.

Background/Issues & Analysis

NRS 549.020 requires the Board of Supervisors to levy a tax rate of not less than 1 cent and not more than 5 cents per \$100 of assessed valuation within the county for cooperative agricultural extension work. The 1.28 cents per \$100 assessed valuation ad valorem tax rate requested is the same levy rate from prior years.

Cooperative Extension Service in the State of Nevada provides funding for educational, research, outreach and service programs pertaining to agriculture, community development, health and nutrition, horticulture, personal and family development and natural resources. Programs offered by Carson City Cooperative Extension Service in coordination with the University of Nevada Cooperative Extension include but are not limited to: 4-H Youth Development; Carson City Community Garden; Family Storyteller Literacy Program; Grow Your Own, Nevada; Living with Fire; Master Gardeners in Nevada; Nevada Radon Education Program; Nevada Wildfire Awareness Month; Social Media Training; and The Greenhouse Project.

Pursuant to NRS 549.020, this resolution must be adopted by unanimous vote of the Board of Supervisors.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 549.020

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Cooperative Extension Fund 202 - Property Tax Revenues

Is it currently budgeted? Yes

Explanation of Fiscal Impact: \$253,755 has been included in the FY 2027 Tentative Budget.

Alternatives

Direct staff to amend the resolution to set a different rate and bring the item back at a subsequent meeting and/or provide alternate direction to staff. The minimum rate is 1 cent, and the maximum rate is 5 cents.

Attachment(s):

[Resolution for Coop. Ext FY2027.docx](#)

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)