



## 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 Downtown Neighborhood Improvement District (“DNID”), confirming the DNID amended assessment roll, dispensing with complaints, protests and objections to the assessment and 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

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### **Proposed Motion**

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

### **Board's Strategic Goal**

Economic Development

### **Previous Action**

June 4, 2026 (Item 14.B) – The Board of Supervisors (“Board”) considered (1) a report from the City Engineer estimating the FY 2027 DNID amended assessment roll and identifying the cost to be paid by the DNID for the maintenance of streetscape improvements within the DNID area; (2) hardship determinations (there were no requests); and complaints, protests and objections to the assessment (there were none).

June 20, 2025 (Item 18B) - The Board adopted Ordinance 2025-2, modifying the plan of the DNID to designate Carson City as the administrator.

June 5, 2025 (Item 24D) - The Board adopted Resolution No. 2025-R-8, ratifying the City Engineer’s FY 2026 DNID amended assessment roll and confirming the DNID amended assessment.

May 15, 2025 (Item 14B): The Board considered (1) a report from the City Engineer estimating the FY 2026 DNID amended assessment roll and identifying the cost to be paid by the DNID for the maintenance of streetscape improvements within the DNID area; (2) hardship determinations (there were no requests); and complaints, protests and objections to the assessment (there were none).

June 6, 2024 (Item 25B): The Board adopted Resolution No. 2024-R-10, ratifying the City Engineer’s FY 2025 DNID amended assessment roll and confirming the DNID amended assessment.

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

June 15, 2023 (Item 18A, 18C): The Board adopted Ordinance 2023-7, amending the ordinance establishing the DNID; as well as considered complaints, protests and objections and dispensed of complaints, protests and objections regarding the fiscal year 2024 DNID assessment. Ordinance 2023-7 also levied the DNID FY 2024 assessment.

October 20, 2016 (Item 23A): The Board authorized the Mayor to enter into an agreement with the Carson City Downtown Neighborhood Improvement District, a non-profit organization, relating to ongoing Downtown improvements and maintenance provisions.

January 7, 2016 (Item 19A): The Board approved an ordinance establishing the DNID. The Board subsequently enacted the DNID assessment for FY 2017. The Board levied the DNID assessment each year thereafter.

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

The Board of Supervisors established the DNID in January 2016 to assess property owners to help pay for the ongoing maintenance of the Downtown Streetscape Enhancement Project improvements. In 2023, the Curry Streetscape Improvement Projects were included. NRS Chapter 271 provides the annual procedures for implementing the DNID assessment and to amend the DNID assessment roll. This item includes the required actions to consider the amended assessment roll and implement the annual assessment to properties within the DNID. The second step in the process is for the Board to adopt a resolution to amend the DNID assessment roll and to implement the assessment.

Notification of the DNID annual assessment amendment, the procedures for applying for a hardship determination and the procedures for making complaints, protests and objections were sent out to each property owner within the DNID by first class mail on May 11, 2026. Additionally, the proposed amended assessment rolls were filed with the clerk on May 8, 2026.

The annual maintenance costs are \$101,865, the City's FY 2027 contribution is proposed to be \$37,510, and the property owner's assessment for FY 2027 is proposed to be \$56,265 after reducing the assessment to draw down reserves. The assessment is distributed among the commercial property owners within the DNID consistent with Ordinance No. 2023-7.

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

NRS Chapter 271; Ordinance No. 2023-7; Carson City Hardship Determination Policy and Procedures

### **Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** Neighborhood Improvement Districts Fund, DNID Department, Contractual Services 2370083-415105

**Is it currently budgeted?** Yes

**Explanation of Fiscal Impact:** DNID Assessments of \$56,265 will be posted to 2370083-415105 and the City will pay its portion of downtown maintenance costs from Redevelopment in the amount of \$37,510 which has been budgeted for FY 2027.

**Alternatives**

Do not adopt the resolution.

**Attachment(s):**

[DNID Resolution.pdf](#)

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

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

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(Vote Recorded By)