



STAFF REPORT

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

Staff Contact: Andrew Rasor, Treasurer

Agenda Title: For Possible Action: Discussion and possible action regarding a request to remove a total amount of \$358.51 in taxes and penalties accrued against Assessor's Parcel Number ("APN") 010-041-86 and APN 010-041-90, which were dedicated by the Myers Family Exempt Trust to Carson City on September 4, 2025. (Andrew Rasor, arasor@carsoncity.gov)

Agenda Action: Formal Action / Motion **Time Requested:** Consent

Proposed Motion

I move to approve the removal of the taxes, penalties and fees as requested.

Board's Strategic Goal

Efficient Government

Previous Action

September 4, 2025 (Item 11B) – The Board of Supervisors ("Board") adopted Resolution No. 2025-R-25 which accepted the dedication of APN 010-041-86 and APN 010-041-90.

Background/Issues & Analysis

On Tuesday, June 2, 2026, the Carson City Treasurer's Office ("CCTO") recorded tax liens against 235 parcels pursuant to NRS 361.570 that continued to have outstanding property taxes, penalties and other fees owed to Carson City. Two of the 235 parcels for which the CCTO issued a tax lien were APN 010-041-86 and APN 010-041-90. Those two parcels are located in the Blackstone Ranch area east of Carson High School and were previously owned by the Myers Family Exempt Trust.

At the time that the CCTO issued the tax liens against APN 010-041-86 and APN 010-041-90, CCTO records showed that those two parcels belonged to the Myers Family Exempt Trust, even though the Board had accepted the dedication of these two parcels on September 4, 2025, through Resolution No. 2025-R-25.

NRS 361.060 provides that all properties belonging to Carson City, a political subdivision of the State of Nevada, are tax exempt, and NRS 361.7312(2) further prohibits a county treasurer from assigning a tax lien to a parcel owned by a government, government agency or political subdivision of a government. The Carson City Treasurer is requesting the removal of the total amount of \$358.51 in taxes and penalties from these two parcels that are now owned by Carson City.

Please see the attached letter with exhibits from the Carson City Treasurer for further details.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.060, 361.7312(2)

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: APN 010-041-86 and APN 010-041-90: FY 25-26 ad valorem taxes and various taxing entities.

Is it currently budgeted? Yes

Explanation of Fiscal Impact: Reduction of \$358.51 from the FY 2025-2026 Real Property Tax Roll.

Alternatives

Do not approve the removal of the taxes, penalties and fees as requested and provide alternative direction.

Attachment(s):

[BOS Request to Remove Delinquent Property Taxes- APNs 010-041-86 and 010-041-90- 6.11.26.pdf](#)

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)