



## STAFF REPORT

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

**Staff Contact:** Kimberly Adams, Assessor

**Agenda Title:** For Possible Action: Discussion and possible action regarding the Annual Technology Fund Report required to be submitted by the Carson City Assessor pursuant to NRS 250.085, containing the projected expenditures from the fund for Fiscal Year ("FY") 2026. (Kimberly Adams, kadams@carsoncity.gov)

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

### Proposed Motion

I move to accept the report as presented.

### Board's Strategic Goal

Economic Development

### Previous Action

N/A

### Background/Issues & Analysis

NRS 250.085 requires the Carson City Assessor to submit, on or before July 1 of each year, a report to the Board of Supervisors ("Board") showing the projected expenditures of money from the account for the acquisition or improvement of technology in the Assessor's Office for the following year. The FY 2026 estimated balance is \$118,044.30, which will be used for future Computer Automated Mass Appraisal ("CAMA") system expenditure and/or contracting for professional services related to the technology.

As required by the Nevada Legislature with the passage of Assembly Bill 533 during the 72nd (2003) legislative session, the Board created by ordinance, codified at Sections 2.40.010 and 2.40.020 of the Carson City Municipal Code ("CCMC"), a separate account in the General Fund, money from which must be used to acquire or improve technology in the Office of the Assessor.

Pursuant to NRS 250.085, the account for the Acquisition and Improvement of Technology in the office of the County Assessor "must be used to acquire technology for or improve the technology used in the office of the county assessor or by another entity with operational impact on the office of the county assessor, including, without limitation, the payment of costs associated with acquiring or improving technology for converting and archiving records, purchasing hardware and software, maintaining the technology, training employees in the operation of the technology and contracting for professional services relating the the technology." The funding for this account is made in accordance with NRS 361.170 and CCMC 2.40.010.

FY 2026 fund was used for:

June 30, 2025 Ending Balance	\$162,540.66	Audited Balance per Finance
2026 Actual Revenues May 28, 2026	\$102,108.65	
May and June Expected Revenues	\$1,000.00	
<b>Balance</b>	<b>\$265,649.31</b>	
2026 Actual Expenses	\$1,000.00	Reason Consulting Corp (CAVS License)
	\$6,169.50	Trepp Inc.
	\$37,300.00	Tax Management Assoc. (TMA)
	\$89,942.16	DEVNET
2026 Encumbered Expenses	\$850.00	Tax Management Assoc. (TMA)
	\$12,343.35	Eagleview EV Cloud Enhancement
<b>Total Expenses</b>	<b>\$147,605.01</b>	
<b>Total FY 26 Ending Estimated Balance</b>	<b>\$118,044.30</b>	

The Assessor's office will continue the subscription for CAVS, a personal property valuation estimation system, at a cost of \$1,000.00 annually and for Trepp who provides specialized Commercial Real Estate information for market analysis necessary for Commercial/Industrial land valuation and Board of Equalization appeals at a cost of \$12,000 annually. In addition, the Assessor's office will continue to utilize Tax Management Associates (TMA), an audit service provider for the discovery of Personal Property escaping taxation with a fee schedule of \$750.00 - \$20,000.00 per audit in a given year. These fees are based on the taxable value of the personal property account prior to the audit being completed. As of 5/29/2026, TMA was successful in discovering over \$11,000,000 of unreported assessed value, collecting a net increase of tax revenue of over \$390,000 for FY 2026. Additionally, the Assessor's office will be paying at least one DEVNET installment payment at a cost of \$28,321.91. The next Eagleview Flyover will be completed in the spring of 2027 at a cost of \$57,191.94. As of July 1, 2026, Eagleview will be providing the Assessor's office with a color-coded digital building outlines to show which buildings are new, removed and or have changed shape based on the prior flyover data. This technology will assist the appraisers during reappraisal by clearly identifying any changes at a cost of \$12,343.35.

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

NRS 250.085 and 361.170; CCMC 2.40.010 and 2.40.020

**Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** General Fund, Assessor Department, Technology Account Expense 1010400-500646 and 01010400-500746, Revenue 1011081-441100.

**Is it currently budgeted?** Yes

**Explanation of Fiscal Impact:** 2% of Personal Property Taxes already collected; see attached for details.

**Alternatives**

Do not accept the report as presented and/or provide alternative direction.

Motion: \_\_\_\_\_ 1) \_\_\_\_\_ Aye/Nay

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

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(Vote Recorded By)