



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 5/18/2017

**Staff Contact:** Nancy Paulson, Chief Financial Officer (npaulson@carson.org)

**Agenda Title:** For Possible Action: Action to adopt Resolution No. \_\_\_\_\_, a Resolution setting the ad valorem tax rate for County Cooperative Extension for FY 2018 at 1.28 cents per \$100 of assessed valuation. (Nancy Paulson, npaulson@carson.org)

**Staff Summary:** By law, the Board of Supervisors must set the tax rate of the County Cooperative Extension annually in an amount between 1 cent and 5 cents per \$100 of assessed valuation to provide annual funding. If the proceeds of the county tax levy of 1 cent are insufficient to meet the county's share of the cooperative agricultural extension work, as provided in the combined annual financial budget, the board of county commissioners (in this case the Carson City Board of Supervisors), may by unanimous vote, levy an additional tax so that the total in no instance exceeds 5 cents on each \$100 of the county tax rate. The 1.28 cents per \$100 assessed valuation ad valorem tax rate requested is the same levy from prior years.

**Agenda Action:** Formal Action/Motion

**Time Requested:** 5 Minutes

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## **Proposed Motion**

I move to adopt Resolution No. \_\_\_\_\_, a Resolution setting the ad valorem tax rate for County Cooperative Extension for FY 2018 at 1.28 cents per \$100 of assessed valuation.

## **Board's Strategic Goal**

Efficient Government

## **Previous Action**

None

## **Background/Issues & Analysis**

See attached resolution.

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

NRS 549.020

## **Financial Information**

Is there a fiscal impact?  Yes  No

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

Is it currently budgeted?  Yes  No

Explanation of Fiscal Impact: \$163,626 has been included in the FY 2018 Final Budget

**Alternatives**

Adopt or amend the resolution

**Board Action Taken:**

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

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

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

Aye/Nay

\_\_\_\_\_

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(Vote Recorded By)

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RESOLUTION NO. \_\_\_\_\_

A RESOLUTION SETTING THE TAX RATE FOR COUNTY  
COOPERATIVE EXTENSION FOR THE FISCAL YEAR 2018

WHEREAS, the Carson City Board of Supervisors has determined that it is in the best interest of Carson City to levy a 1.28 cent tax rate for the operations of the Carson City Cooperative Extension; and

WHEREAS, a 1.28 cent tax rate is needed to meet Carson City's share of Cooperative Extension work

NOW, THEREFORE, the Board hereby unanimously resolves that pursuant to Nevada Revised Statute 549.020, the tax rate of 1.28 cents on \$100 assessed valuation for the operations of the Cooperative Extension is hereby levied for the fiscal year 2018.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

AYES: Supervisors \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NAYES: Supervisors \_\_\_\_\_

ABSENT: Supervisors \_\_\_\_\_

\_\_\_\_\_  
ROBERT L. CROWELL, Mayor

ATTEST:  
\_\_\_\_\_  
SUE MERRIWETHER, Clerk-Recorder