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STATE OF NEVADA  
COUNTY OF WASHOE

ss: Julia Ketcham

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper published in Reno, Washoe County, State of Nevada, that the notice referenced below has published in each regular and entire issue of said newspaper between the dates: **01/16/04 - 01/23/04**, for exact publication dates please see last line of Proof of Publication below.

Subscribed and sworn to before me

Signed: *Julia Ketcham*

**JAN 23 2004**

TANA CICCOTTI  
Notary Public - State of Nevada  
Appointment Recorded in Washoe County  
No: 02-78259-2 - Expires May 16, 2006  
*Tana Cicotti*

**Proof of Publication**

NOTICE OF ADOPTION WASHOE COUNTY ORDINANCE NO. 1226 NOTICE IS HEREBY GIVEN THAT: Bill No. 1406, Ordinance No. 1226 entitled AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY AUTHORIZING THE SALE OF TAX-DELINQUENT PROPERTIES IN WASHOE COUNTY THROUGH USE OF INTERNET AUCTIONS; BY PROVIDING FOR INFORMATION REGARDING THE SALE OF TAX-DELINQUENT PROPERTIES TO BE MADE AVAILABLE ON THE COUNTY TREASURER'S WEBSITE AND THE WEBSITE OF ANY AUCTION SERVICE PROVIDER USED BY THE COUNTY; BY PROVIDING THE CIRCUMSTANCES UNDER WHICH AND THE AUTHORITY FOR THE COUNTY TREASURER TO WITHDRAW TAX-DELINQUENT PROPERTY FROM SALE OR TRANSFER; BY PROVIDING AUTHORITY FOR THE COUNTY TREASURER TO RESTRICT OR CONDITION FUTURE BIDDING BY A BIDDER WHO FAILS TO PERFORM AFTER SUBMITTING A BID; BY AUTHORIZING THE COUNTY TREASURER TO ACCEPT ELECTRONIC TRANSFER OF MONEY FOR TAX-DELINQUENT PROPERTY SOLD AT AUCTION; BY AUTHORIZING THE COUNTY TREASURER TO REQUIRE PRE-BID DEPOSITS FROM BIDDERS AT TAX SALES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO. was adopted on

Tuesday, January 13, 2004 by Commissioners Galloway, Humke, Sferrazza, Shaw and Weber. This ordinance shall be in full force and effect from and after January 23, 2004. Typewritten copies of the ordinance are available for inspection by all interested persons at the office of the County Clerk, 350 South Center Street, Suite 100, Reno, Nevada. AMY HARVEY, Washoe County Clerk and Clerk of the Board of County Commissioners No.178292 Jan 16, 23, 2004

SUMMARY: An ordinance amending Washoe County Code by providing for Internet sales of tax-delinquent property and updating provision relating to such sales.

BILL NO. 1406

ORDINANCE NO. 1226

AN ORDINANCE AMENDING THE WASHOE COUNTY CODE BY AUTHORIZING THE SALE OF TAX-DELINQUENT PROPERTIES IN WASHOE COUNTY THROUGH USE OF INTERNET AUCTIONS; BY PROVIDING FOR INFORMATION REGARDING THE SALE OF TAX-DELINQUENT PROPERTIES TO BE MADE AVAILABLE ON THE COUNTY TREASURER'S WEBSITE AND THE WEBSITE OF ANY AUCTION SERVICE PROVIDER USED BY THE COUNTY; BY PROVIDING THE CIRCUMSTANCES UNDER WHICH AND THE AUTHORITY FOR THE COUNTY TREASURER TO WITHDRAW TAX-DELINQUENT PROPERTY FROM SALE OR TRANSFER; BY PROVIDING AUTHORITY FOR THE COUNTY TREASURER TO RESTRICT OR CONDITION FUTURE BIDDING BY A BIDDER WHO FAILS TO PERFORM AFTER SUBMITTING A BID; BY AUTHORIZING THE COUNTY TREASURER TO ACCEPT ELECTRONIC TRANSFER OF MONEY FOR TAX-DELINQUENT PROPERTY SOLD AT AUCTION; BY AUTHORIZING THE COUNTY TREASURER TO REQUIRE PRE-BID DEPOSITS FROM BIDDERS AT TAX SALES; AND PROVIDING OTHER MATTERS PROPERLY RELATING THERETO.

THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF WASHOE DO ORDAIN:

SECTION 1. Section 20.469 of the Washoe County Code is hereby amended to read as follows:

20.469 Legislative findings, declaration. The board of county commissioners finds and declares that:

1. The prompt, efficient and orderly sales of property held in trust by the county treasurer because of delinquent taxes materially assists the financial condition of the various taxing units in Washoe County which share in the distribution of ad valorem taxes.

2. In an effort to maximize exposure of properties held for sale in order to carry out the findings set forth herein and because there is widespread use of the Internet, the board hereby determines that Internet sale of tax-delinquent properties is consistent with state law requirements for sale of tax-delinquent properties and such sales are in the public interest.

3. The enactment of sections 20.469 to 20.479, inclusive, is ancillary and necessary to the proper exercise of power and jurisdiction of the board of county commissioners as specified in NRS 361.595, 361.603 and 361.610, and other pertinent statutes.

SECTION 2. Section 20.471 of the Washoe County Code is hereby amended to read as follows:

20.471 Schedule for sale of property. Unless otherwise ordered by the board of county commissioners, the following

schedule shall be substantially adhered to with respect to the sales of property held in trust by the county treasurer:

1. During the first full week in June, the tax receiver shall execute and deliver to the county treasurer a deed of the property described in certificates of trust as provided for in NRS 361.570 for the use and benefit of the state and county.

2. In the month of June, the treasurer's office staff shall deliver an inventory of such tax-delinquent parcels to the county engineer, who shall review it and recommend to the county treasurer the withholding from sale of any such tax-delinquent parcels that the county engineer deems to be necessary to the public interest, providing a specific written reason for such withholding.

3. In the month of July, the county treasurer shall compile and forward one set of the tax delinquent booklets to local governments as defined in NRS 361.603 (including the regional planning commission and the University of Nevada system) for review and comments by officers and agents of such local governments, the regional planning commission and the university system.

4. Within 30 days of the date the tax delinquent booklets were sent to the entities listed in subsection 3 above, the local governments, the regional planning commission and the University of Nevada system shall return their comments to the county treasurer's office. If a local government or the University of Nevada system wishes to exercise the power specified in NRS 361.603, it shall file an application addressed to the board of county commissioners with the county manager and transmit a copy thereof to the county treasurer. The treasurer shall incorporate such comments and the fact that applications have been made in his delinquent property reports.

5. On or before September 15, the county treasurer, with the assistance of the county engineer, shall report to the board of county commissioners on all tax-delinquent properties held in trust with their recommendations.

6. At the next regular meeting of the board of county commissioners, but no later than the board's first regular meeting in October, the board of county commissioners shall:

(a) Approve tax-delinquent properties for sale to local governments, including the University of Nevada system and Washoe County;

(b) Approve remaining tax-delinquent properties for public sale; and,

(c) Withhold from sale any such tax delinquent properties it deems necessary in the public interest. Such withheld properties shall be brought to the attention of the board of county commissioners by the county treasurer yearly thereafter for further evaluation.

7. Ninety days or more prior to the scheduled auction date, the county treasurer:

(a) Pursuant to subsection 3 of NRS 361.603, shall notify the last-known owners of all properties approved for sale.

(b) Shall have received all descriptive information to be contained in brochures from the county assessor and the county engineer, together with instructions from the board of county commissioners concerning publication and distribution of such brochures.

8. Approximately 6 to 8 weeks prior to the scheduled auction date, the county treasurer shall have informational brochures available for public review. Such brochures shall be open to public inspection in the offices of the county treasurer, the county assessor and the county engineer. The information contained in the brochures shall also be made available on the county treasurer's website, as well as on the website of any auction service provider that may be used by the treasurer.

9. With the completion of the 90-day notice required by NRS 361.603, conveyance by the county treasurer of such tax-delinquent properties to local governments and the University of Nevada system may be made in accordance with NRS 361.603.

10. The county treasurer shall sell tax-delinquent property held in trust pursuant to the order of the board of county commissioners made no later than the first regular meeting in October. The county treasurer shall annotate his records for such properties after the sales are completed. If some irregularity or circumstance arises before the transfer or sale of any tax-delinquent property such that in the opinion of the treasurer the public interest would best be served by withdrawing such a parcel from a sale or transfer, the treasurer is authorized to make such a withdrawal on behalf of the county. The county treasurer shall report to the board in writing the decision to make such a withdrawal and shall state the reasons for the decision. The board may thereafter permit the parcel to remain in trust for the benefit of the state and county or may again order it be sold or transferred.

11. The public auction for sale of tax delinquent properties must be held in the month of April on a date or dates to be determined by the county treasurer. The public auction process followed by the county treasurer shall attempt to reach the largest audience consistent with the public interest. An auction conducted through use of the Internet is specifically authorized hereunder and if used, the county treasurer shall provide a local, on-site facility for bidders who would otherwise not have computer access.

12. No later than June 30, the county treasurer shall report to the board of county commissioners, the county assessor and the county engineer the results of such sales and may make recommendations concerning subsequent sales.

SECTION 3. Section 20.473 of the Washoe County Code is hereby amended to read as follows:

20.473 Bids; Amounts; procedure.

1. Except as provided in subsection 2, no final sale price, less than an amount equal to the sum of the delinquent taxes,

costs of sale, penalties and interest, or an amount equal to the assessed value of the tax-delinquent property subject to sale, whichever is greater, shall be accepted by the county treasurer.

2. If the county treasurer finds that a property subject to sale is burdened by a legal or physical restraint upon its development which may inhibit bidders from bidding on the property, he may accept a bid of no less than an amount equal to the sum of the delinquent taxes, costs of sale, penalties and interest.

3. All sales shall be made subject to existing rights-of-way and easements of Washoe County, the City of Reno, the City of Sparks or the State of Nevada.

4. If the required base bid is \$1,000 or less, bidding increments shall be \$50. If the required base bid is between \$1,001 and \$5,000, the bidding increments shall be \$100. If the required base bid is in excess of \$5,001, the bidding increments shall be \$300.

5. If, during the bidding, one bidder offers another bidder a consideration to cease bidding, the bid and any subsequent bids of the bidder offering the consideration shall be disregarded by the county treasurer and may not be accepted.

6. If a bidder after submitting the winning bid fails to perform, the county treasurer may restrict or condition any future bidding by that bidder.

7. The county treasurer may require pre-bid deposits of not less than 10% of the base bid.

SECTION 4. Section 20.475 of the Washoe County Code is hereby amended to read as follows:

20.475 Purchase price: Cash, cashier's check, certified check, or electronic transfer of money.

1. The county treasurer shall not deliver a deed as provided in subsection 4 of NRS 361.595 to the successful bidder unless he has received the purchase price in cash, by cashier's check, by certified check, or electronic transfer of money.

2. Except as provided in (a) below for Internet sales, the successful bidder shall deposit with the county treasurer in the form of cash, cashier's check, certified check, or electronic transfer of money the sum of \$500 (or purchase price if purchase price is less than \$500) immediately following the conclusion of the sale, and before 5 p.m. of the next working day deliver to the county treasurer cash, a cashier's check, certified check, or through the electronic transfer of money the amount of his bid, less the deposit. If the successful bidder fails to deliver to the county treasurer the cash, certified check, cashier's check or electronic transfer of money within the specified time, his deposit is forfeited to Washoe County, and shall be deposited to the credit of the county's general fund.

(a) For bidders participating in a sale via the Internet, the successful bidder shall remit to the county treasurer payment in full less the amount of any pre-bid deposit in the form of cash,

cashier's check, certified check or electronic transfer of money, no later than 5:00 p.m. on the third business day following the conclusion of the sale.

(b) For personal property sales pursuant to NRS 361.535, the county treasurer may require a deposit up to \$100 in the form of cash, cashier's check, certified check or electronic transfer of money immediately following the conclusion of the sale, and before 12 p.m. of the next working day deliver to the county treasurer cash, a cashier's check, certified check or electronic transfer of money in the amount of his bid, less the deposit. For bidders participating in a sale via the Internet, the provisions of subsection 2(a) above apply. If the successful bidder fails to deliver to the county treasurer the cash, certified or cashier's check within the specified time, his deposit is forfeited to Washoe County, and shall be deposited to the credit of the county's general fund.

3. For any auction, if the successful bidder does not deliver the purchase price within the time set forth in subsection 2, the county treasurer shall advise the second highest bidder, within 24 hours of the default, that he may tender the amount offered by the successful bidder by 5 p.m. of the third business day following the notification to the second bidder and be entitled to receive a deed to the property. If the second highest bidder does not tender the purchase price within the required time, there shall be declared no sale.

4. The county treasurer shall not accept personal checks from any successful bidder.

SECTION 5. Section 20.477 of the Washoe County Code is hereby amended to read as follows:

20.477 Additional sales if bids fail or no bids received.

1. If bids fail or no bids are received on any parcel offered for sale the county treasurer may, after legal notice and legal advertisement, hold such additional sales as the county treasurer deems appropriate in the public interest, at which time or times the unsold parcels may again be offered for sale. Prior to such sale(s), the county treasurer shall inform adjoining property owners of the availability of such parcels, their base sale prices and of the time and place of the sale(s) and, if selected by the treasurer, the location where Internet access will be provided to the sale.

2. Bidding and payment procedures for such sale(s) shall be as specified in sections 20.473 and 20.475.

SECTION 6. Section 20.479 of the Washoe County Code is hereby amended to read as follows:

20.479 Disposition of sale proceeds.

1. After paying all the tax and costs upon any one parcel of property, the county treasurer shall pay into the county general fund from the excess proceeds of the sale:

- (a) The first \$300 of the excess proceeds; and
- (b) Ten percent of the next \$2,000 of the excess proceeds.

2. The amount remaining after the county treasurer has paid the amount required by subsection 1 must be deposited in an interest-bearing account maintained for the purpose of holding excess proceeds separate from other money of the county. If no claim is made for the money within 2 years after the deed given by the county treasurer is recorded, the county treasurer shall pay the money into the county general fund, and it must not thereafter be refunded to the former property owner or his successors in interest. All interest paid on money deposited in the account required by this subsection is the property of the county.

3. If a person who would have been entitled to receive reconveyance of the property pursuant to NRS 361.585 makes a claim in writing for the balance within 2 years after the deed is recorded, the county treasurer shall pay it or his proper portion over to him upon approval of the district attorney that the person is entitled to it.

[Business Impact Note: The Board of County Commissioners hereby finds that this ordinance does not impose a direct and significant economic burden upon a business, nor does it directly restrict the formation, operation or expansion of a business.]

Proposed on the 16th day of DECEMBER, 2003.  
 Proposed by Commissioner SFERAZZA.  
 Passed on the 13th day of JANUARY, 2004.

Vote:

Ayes: SHAW, WEBER, HAMKE, GALLOWAY, SFERAZZA

Nays: (NONE)

Absent: (NONE)

James M. Shaw  
 Chairman  
 Washoe County Commission

ATTEST  
Amy Harvey  
 County Clerk

This ordinance shall be in force and effect from and after the 23rd day of JANUARY, 2004.