



# Residential Construction Tax



Washoe County Open Space and  
Regional Park Commission

October 6, 2020



# NRS 278.4983

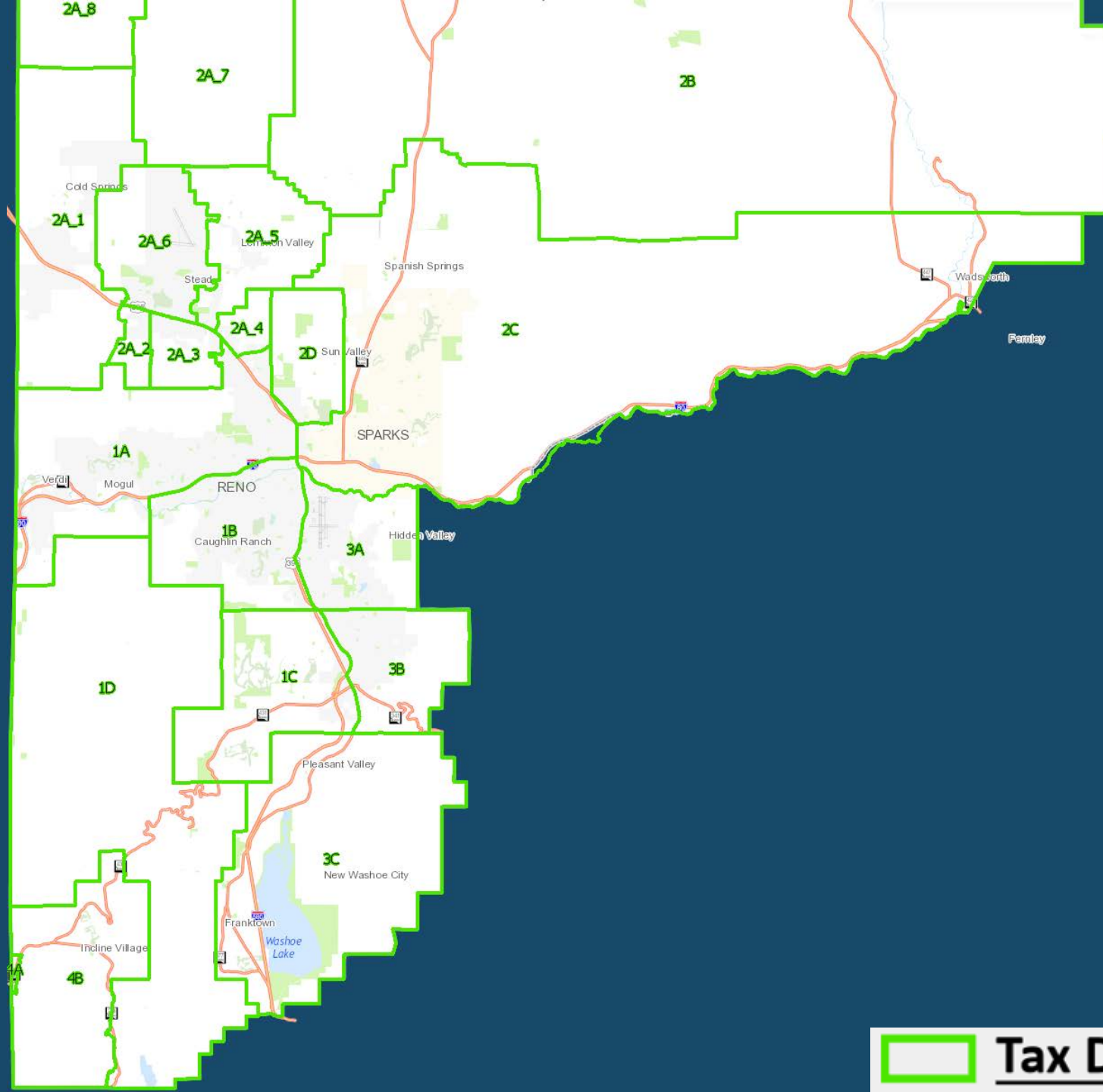
- **1 percent of the valuation of each building permit issued or \$1,000 per residential dwelling unit whichever is less.**
- **Purpose of the tax is to raise revenue to enable the cities and counties to provide neighborhood parks and facilities which are required by the residents of those apartments house, mobile homes and residences.**
- **Money may only be used for:**
  - **The acquisition, improvement or expansion of neighborhood parks**
  - **The installation or improvement of facilities in existing or neighborhood parks . Money in the fund must be expended within the park district from which it was collected and must not be expended for maintenance or operational expenses.**
- **“Facilities” means turf, trees, irrigation, playground apparatus, playing fields, play areas, picnic areas, horseshoe pits, or other recreational equipment designed to serve persons, families or small groups from the neighborhood from which the tax was collected**



# Park Tax Districts

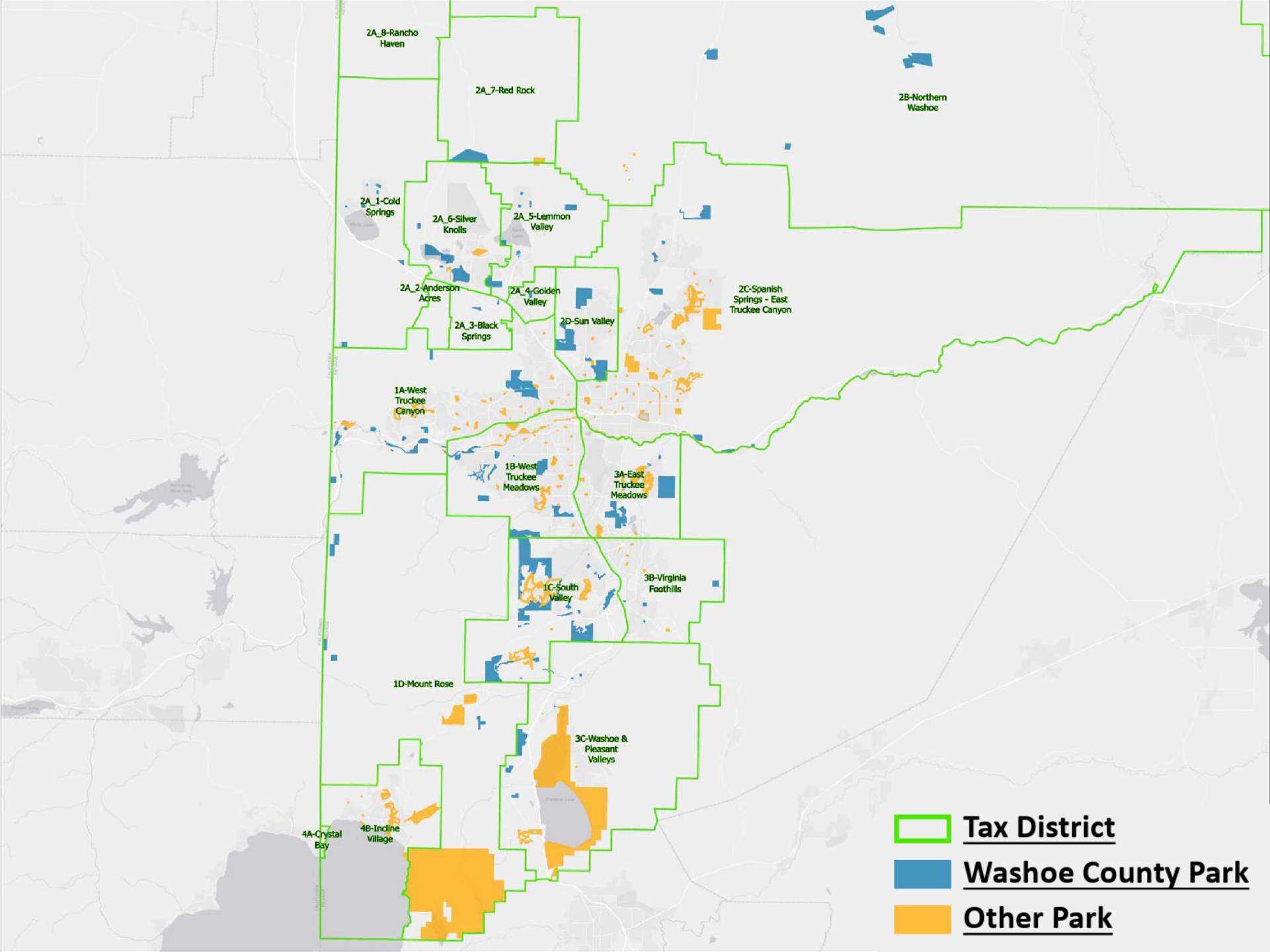


 **Tax District**



 **Tax District**





 **Tax District**

 **Washoe County Park**

 **Other Park**



# Park Tax District Fund Balances

Fund	Fund Description	Available Balance
4401	PCT 1A West Truckee Canyon	\$126,378
4402	PCT 1B West Truckee Meadows	\$505,525
4403	PCT 1C South Valley	\$1,112,514
4405	PCT 1D Mount Rose	\$38,284
	<b>District 1</b>	<b>\$1,782,701</b>
4406	PCT 2A1 Cold Springs	\$210,441
4407	PCT 2A2 Anderson	\$2,841
4408	PCT 2A3 Black Springs	\$7
4409	PCT 2A4 Golden Valley	\$63,796
4410	PCT 2A5 Lemmon Valley	\$25,949
4411	PCT 2A6 Silver Knolls	\$68,646
4412	PCT 2A7 Red Rock	\$609,871
4413	PCT 2A8 Rancho Haven	\$548,144
4414	PCT 2B Northern Washoe	\$380,274
4415	PCT 2C Spanish Springs - East Truckee Canyon	\$1,513,291
4416	PCT 2D Sun Valley	\$206,299
	<b>District 2</b>	<b>\$3,629,557</b>
4417	PCT 3A East Truckee Meadows - Hidden Valley	\$1,032
4418	PCT 3B Virginia Foothills	\$143,286
4419	PCT 3C Washoe & Pleasant Valleys	\$81,062
	<b>District 3</b>	<b>\$225,380</b>
4420	PCT 4A Crystal Bay	\$535,528
4421	PCT 4B Incline Village	\$731,404
	<b>District 4</b>	<b>\$1,266,932</b>



