

The Honorable Board of Lander County Commissioners met in special session in the Commission Chambers of the Lander County Courthouse in Battle Mountain, Nevada on June 25, 2013 at 9:00 a.m.

PRESENT: **DEAN BULLOCK, COMMISSIONER**
 DAVID MASON. COMMISSIONER
 PATSY WAITS, COMMISSIONER (VIA TELEPHONE CONFERENCE)
 SADIE SULLIVAN, CLERK
 NICOLE TING, DEPUTY DISTRICT ATTORNEY
 JOY SWEENEY, ASSISTANT FINANCE DIRECTOR
 CATHY MYERS, DEPUTY CLERK

ABSENT: **STEVEN STIENMETZ, COMMISSIONER**
 BRIAN GARNER, COMMISSIONER

9:00 A.M.

Chairman Bullock called the meeting to order.

Let the record reflect a quorum of three Commissioners.

Commissioner Mason led the Pledge of Allegiance.

Let the record reflect the presence of Austin via telephone conference.

APPROVAL OF AGENDA NOTICE

The Notice of Posting was reviewed and found to be in order. Commissioner Mason moved to approve the Notice of Posting. Seconded by Commissioner Waits, the motion was voted and carried. **APPROVED**

PUBLIC COMMENT

No Public Comment.

Lander County Board of Commissioners

Meeting of June 25, 2013

Prepared By: Cathy Myers, Deputy Clerk

TREASURER

- 1) **Discussion For Possible Action Regarding Approval/Disapproval Of Resolution No. 2013-09, A Resolution To Levy The Ad Valorem (Property) Tax Rate Required For Fiscal Year July 1, 2013 Through June 30, 2014 In Accordance With Nevada Revised Statutes (NRS) 361.460 & Other Matters Properly Related Thereto:** Grace Powrie, Treasurer, addressed the Board and explained every year they have to levy the tax rate. The Resolution was presented to the Board for approval.

Commissioner Mason moved to approve Resolution 2013-09, per NRS 361.460. The Board of County Commissioners of Lander County, now, that the Nevada Tax Commission has certified the combined Ad Valorem (Property) Tax Rate, that the levy of taxes in Lander County for the fiscal period beginning July 1, 2012 through June 30, 2014, shall be in accordance with the following schedule for each fund on \$100 of property: General Fund 1.2629, Road and Bridge 0.1950, Indigent 0.0755, Ag Extension 0.0150, Aging Services 0.0850, Airport 0.0400, Culture and Recreation 0.0895, Youth Services 0.0009, State Indigent (NACO) 0.0150, State Medical Indigency 0.0655, Capital Acquisition 0.0300, L. C. Landfill 0.0500, Hospital 0.5109, School 0.7500, State Rate 0.1700, Base Rate 3.3552. Specials: Sewer & Water District #2 .0677, Austin Town .2213, Battle Mountain Town .0500, and Kingston Town .3048. Seconded by Commissioner Waits.

Commissioner Bullock said the Landfill had dropped from last year and asked if that was the only change.

Ms. Powrie explained there was a little bit of an adjustment, but the base rate is the same.

The motion was voted and carried. **APPROVED**

- 2) **Discussion For Possible Action Regarding Letter On One (1) Year Delinquent Taxes Per Nevada Revised Statutes (NRS) 361.5648 & 361.565 & Other Matters Properly Related Thereto:** Grace Powrie, Treasurer, explained every year when she has her one year delinquencies, the Statue make them give due notice by first class mail. She has to do an affidavit that she did her legal advertisement to her delinquent tax payers. It shows how many parcels were delinquent, how many letters, how many were sent, and how many were returned and undeliverable. She does the same mailing a month later. She started out with 810 delinquents in March and ended up with 401 that where advertised in May. This is the beginning of the process. She will sent out another tax bill in July and

Lander County Board of Commissioners

Meeting of June 25, 2013

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if they do not pay she will sent another one in July of 2015. If the tax bill is still not paid, they become a three year delinquent and she will take the property for back taxes.

Commissioner Waits moved that the Board issue the affidavit and legal advertisement of delinquent tax payers.

Ms. Powrie asked Commissioner Waits if she had a copy of the motion, and asked if Commissioner Waits didn't mind she would have the Commissioners present to read it.

Commissioner Waits withdrew her motion.

Commissioner Mason moved to approve the Letter from the Lander County Treasurer pursuant to NRS 361.5648 and NRS 361.565, stating the Issuance of Affidavit and Legal Advertisement of Delinquent Taxpayers. Seconded by Commissioner Waits, the motion was voted and carried. **APPROVED**

- 3) **Discussion For Possible Action Regarding Approval/Disapproval Of The Following Adjustments To The Tax Roll: A) Adjustments To The 2009-2010 Through 2012-2013 Secured Tax Roll; B) Adjustments To The 2002-2003 Through 2012-2013 Unsecured Tax Roll; & Other Matters Properly Related Thereto:** Grace Powrie, Treasurer, explained once they levy the tax rate and send out the tax bills they have delinquents and adjustments every year. Ms. Powrie explained the adjustments for the Secured Tax Roll.

Commission Waits moved to approve the adjustments to the Secured Roll as following: approve adjustment to 2009-10 \$43.55, approve adjustment to 2010-11 secured roll \$811.86 negative, approve adjustment to TV assessment for 2010-11 \$40.00, approve adjustment to 2011-12 secured roll \$760.64 negative, approve adjustment to 2012-13 secured roll \$1,781.70. Total combined adjustment for the secured roll during 2012-13 fiscal \$292.75. Seconded by Commissioner Mason, the motion was voted and carried. **APPROVED**

Ms. Powrie explained the adjustments to the unsecured tax roll.

Commissioner Mason moved to approve the adjustments to the unsecured roll as follows: approve adjustment to 2002-2003 unsecured roll \$22.60 negative, approve adjustment to 2003-2004 unsecured roll \$23.99 negative, approve adjustment to 2004-2005 unsecured roll \$24.00 negative, approve adjustment to 2005-2006 unsecured roll \$24.00 negative, approve adjustment to 2006-2007 unsecured roll \$24.00 negative,

Lander County Board of Commissioners

Meeting of June 25, 2013

Prepared By: Cathy Myers, Deputy Clerk

approve adjustment to 2007-2008 unsecured roll \$24.00 negative, approve adjustment to 2008-2009 unsecured roll \$24.00 negative, approve adjustment to 2009-2010 unsecured roll \$44.16 negative, approve adjustment to 2010-2011 unsecured roll \$525.00, approve adjustment to 2011-2012 unsecured roll \$71.04 negative, approve adjustment to 2012-2013 unsecured tax roll \$8,554.27 negative. Total combined adjustments for the unsecured roll during 2012-2013 fiscal year \$8,311.06 negative. Seconded by Commissioner Waits, the motion was voted and carried. **APPROVED**

- 4) **Discussion For Possible Action Regarding Approval/Disapproval Of The 2012-2013 Delinquent Water Basin Accounts To Be Charged Back To The State Of Nevada & Other Matters Properly Related Thereto:** Grace Powrie, Treasurer, explained this is sent to the Commissioners in December/January to approve the Water Basin budgets. The Assessor will than bill them with the tax bills as a collection tool. Ms. Powrie explained they do not have any names or applications, so if false information is given and they cannot be reached the responsibility is turned back to the State. There is one account that is uncollectible.

Commissioner Waits moved to approve the uncollected water bill, WT0040, to be charged back to the State of Nevada for fiscal year 20012-2013 in the amount of \$2.82. Seconded by Commissioner Mason, the motion was voted and carried. **APPROVED**

- 5) **Discussion For Possible Action Regarding Approval/Disapproval Of The Following Transfers Of Delinquent Water/Sewer Accounts To The 2012-2013 Secured Tax Roll: A) Transfers According To Lander County Code Sections 13.04.050(7)(E) & 13.08.050; & Other Matters Properly Related Thereto:** Grace Powrie, Treasurer, explained this is the Battle Mountain 90 days or more accounts that have not satisfied even to a 60 day delinquency. There are 41 accounts in the dollar amount of \$21,277.50. Ms. Powrie explained there are many who are on the list year after year, and are paying a very high interest to stay delinquent.

Commissioner Mason moved to approve delinquent water and sewer accounts to be transferred from Battle Mountain Water and Sewer to the Secured 2012-2013 Tax Roll per Lander County Code Section 13.04.050(7)(E) in the amount of \$21,277.50. Seconded by Commissioner Waits, the motion was voted and carried. **APPROVED**

Ms. Powrie explained she did not have all the information on the Austin water and sewer accounts. She provided the Commission with two options. One option was to go forward and transfer a not to exceed the \$1,263.29 on the eight accounts, or to not even attach them to the tax roll due to not having all the information.

Lander County Board of Commissioners

Meeting of June 25, 2013

Prepared By: Cathy Myers, Deputy Clerk

Commissioner Mason moved to approve delinquent water and sewer accounts to be transferred from Lander County Combined Water and Sewer District #2 to the Secured 2012-13 Tax Roll per Lander County Code Section 13.08.050 in the amount not to exceed \$1,263.29. Seconded by Commissioner Waits, the motion was voted and carried.

APPROVED

- 6) **Discussion For Possible Action Regarding Approval/Disapproval Of Payment For Delinquent Water & Sewer Accounts For 2012-2013: A) To Pay Accounts According To Lander County Code Section 13.04.050(7)(E) & 13.08.050; & Other Matters Properly Related Thereto:** Grace Powrie, Treasurer, explained once the Board has approved the transfer, as in agenda item 5, she needs the approval to pay the accounts transferred in the water and sewer system so they go to zero. She will collect the water and sewer accounts in the real property accounts. Ms. Powrie will be sending letters to the property owners. Ms. Powrie provided vouchers to be sent to Finance.

Commissioner Mason moved to approve payment to the Lander County Treasurer in the amount of \$21,277.50 for the Battle Mountain Water and Sewer delinquent accounts 90 days or older per Lander County Code section 13.04.050(7)(E). Seconded by Commissioner Waits, the motion was voted and carried. **APPROVED**

Commissioner Mason amended his motion to approve payment to Battle Mountain Water and Sewer in the amount of \$21,277.50 otherwise as stated. Commissioner Waits seconded the amended motion; the motion was voted and carried. **APPROVED**

Commissioner Mason moved to approve payment in the amount, not to exceed, \$1,263.29 to Lander County Combined Water and Sewer District #2 for delinquent accounts 90 days or older per Lander County section 13.08.050. Seconded by Commissioner Waits, the motion was vote and carried. **APPROVED**

- 7) **Discussion For Possible Action Regarding Approval/Disapproval For Payment To The Lander County Treasurer For Taxes Held For 2013-2014 & Other Matters Properly Related Thereto:** Grace Powrie, Treasure, explained there are people who pay their taxes in advance. Instead of keeping the check they put the money in an account and wait until July 1st to apply those taxes to their bill.

Commissioner Mason moved to approve payment to the Lander County Treasurer in the amount of \$7,789.31 for taxes collected in advance from specific tax payers for the 2013-2014 tax year. Seconded by Commissioner Waits, the motion was voted and carried. **APPROVED**

Lander County Board of Commissioners

Meeting of June 25, 2013

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- 8) **Discussion For Possible Action Regarding The Affidavit Of Publication Of Notice Of Sale & Return Of Sale Of The County Delinquent Real Property Tax Sales Held April 25, 2013 In Accordance With Nevada Revised Statutes (NRS) 361.595 & Other Matters Properly Related Thereto:** Grace Powrie, Treasurer, explained after the sale she must come back before the Board and give them her due diligent as to what was approved, what was sold, what was advertised, and where it went. Ms. Powrie explained what the Affidavit states.

Commissioner Mason moved for the Commission to approve action to the affidavit of publication of Notice of Sale and Return of Sale of the County delinquent real property tax sales held on April 25, 2012 in accordance with Nevada Revised Statutes (NRS) 361.595. Seconded by Commissioner Waits, the motion was voted and carried.

APPROVED

PUBLIC COMMENT

No Public Comment.

ADJOURNMENT

There being no further business before the Board at this time, Commissioner Mason moved to adjourn the meeting of June 25, 2013. Seconded by Commissioner Waits, the motion was voted and carried. **ADJOURNED**



**CHAIRMAN OF THE BOARD OF LANDER
COUNTY COMMISSIONERS AND THE
LANDER COUNTY LIQUOR BOARD**

ATTEST: 

LANDER COUNTY CLERK

NOTE: The Board of Lander County Commissioners serves as the town Board for the unincorporated towns of Battle Mountain and Austin, Nevada.

Lander County Board of Commissioners

Meeting of June 25, 2013

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