



# ACCEPTANCE OF THE REPORT OF SPECIAL ASSESSMENT DISTRICT LIEN SALE HELD ON JANUARY 18, 2023

CITY COUNCIL MEETING  
MARCH 8, 2023

VICKI VAN BUREN  
FINANCE DEPT, FINANCE DIRECTOR

# Background

- For most special assessment districts (SADs), assessments are billed to property owners twice a year – July 15<sup>th</sup> with payments due on or before September 1<sup>st</sup>, and January 15<sup>th</sup> with payments due on or before March 1<sup>st</sup>.
- Under NRS 271, when an SAD payment is not made, the property owner is notified by certified mail twice and then a notice of lien foreclosure is sent by certified mail. Prior to the sale, the notice is published in the RGJ three times over a three-week period.

# CURRENT

- City Council approved Sale Resolution No. 9081 on 12/7/22.
- As a result of certified mailings and publication of the upcoming 1/18/23 sale three times in the RGJ between 12/29/22 and 1/5/23, no parcels went to lien sale.
- The SAD lien sale was cancelled due to all delinquent assessments being paid current prior to the sale.

# RECOMMENDATION

- Staff recommends Council accept the Report of Special Assessment District Lien Sale held on January 18, 2023.