Sample of Tax Delinquent Lands Notification Letter from Washoe County

NRS 361.603 attached
July 17, 2012

I.V.G.I.D.
DIRECTOR OF FINANCE
893 SOUTHWOOD BLVD
INCLINE VILLAGE NV 89451

RE: TAX DELINQUENT LANDS

Dear :

I am enclosing a copy of the 2012 Tax Delinquent Property List Booklet, which designates the parcels of land being held in trust by the Washoe County Treasurer. These parcels will be sold at public auction early next year.

This office is submitting the booklet for you to review and determine if your agency wishes to secure any of these parcels for public purposes within the means provided by Nevada Revised Statutes 361.603. **The parcels listed on the exclusion list are available to public entities.**

Please advise me of any specific parcels you may wish to acquire and for what public purpose you will be using the parcel. I would appreciate your reply and return of the booklet to this office by August 19, 2012.

If you have to go before a board for approval please do so prior to October 2012. I will need to be notified of the outcome.

Please contact me if I may be of any assistance to you.

Sincerely,

Tammi Davis
Treasurer

By: Linda Jacobs
Deputy Treasurer

enclosure
NRS 361.603  Acquisition by local government or Nevada System of Higher Education of property held in trust.

1. Any local government or the Nevada System of Higher Education may, in the manner provided in this section, acquire property held in trust by the treasurer of the county in which the local government or any part of the System is located by virtue of any deed made pursuant to the provisions of this chapter.

2. Whenever any local government or the Nevada System of Higher Education determines that a public purpose may be served by the acquisition of the property, it may make application to the board of county commissioners for permission to acquire the property. If the board of county commissioners approves the application, it shall direct the county treasurer to give notice of intent to sell to the last known owner or heirs or devisees of the last known owner of the property in the manner provided by law.

3. The last known owner may, within 90 days after the notice, redeem the property by paying to the treasurer the amount of the delinquent taxes, plus penalties, interest and costs.

4. If the owner fails to redeem the property within the time allowed, the county treasurer shall transfer the property to the local government or the Board of Regents of the University of Nevada upon receiving from it the amount of the delinquent taxes, except as otherwise provided in subsection 5.

5. If property is so transferred to a local government for street, sewer or drainage uses, for use in a program for the rehabilitation of abandoned residential properties established by the local government pursuant to chapter 279B of NRS, or for use as open-space real property as designated in a city, county or regional comprehensive plan, the delinquent taxes need not be paid.

6. As used in this section, “open-space real property” has the meaning ascribed to it in NRS 361A.040.