



WASHOE COUNTY

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HR _____
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STAFF REPORT

BOARD MEETING DATE: April 12, 2016

DATE: March 10, 2016
TO: Board of County Commissioners
FROM: Cathy Hill, Comptroller
328-2563, chill@washoecounty.us
THROUGH: Joey Orduna Hastings, Assistant County Manager
SUBJECT: Authorize the Tax Collector to strike names and amounts identified on delinquency/uncollectible Personal Property Tax list for fiscal years 1988/1989 to 2012/2013, totaling \$30,499.16

SUMMARY

Per NRS 361.725, the Treasurer's office is requesting approval to delete amounts of uncollectible personal property taxes for the specific fiscal years. Also required by NRS 361.725 is the review and written confirmation of the Treasurer's efforts to collect by the District Attorney's office, and subsequent request by the Comptroller to the Board of County Commissioners for approval to strike such taxes as cannot be collected.

Washoe County Strategic Objective supported by this item: Achieving Long Term Financial Sustainability

PREVIOUS ACTION

As required by NRS 361.725, the Treasurer's and District Attorney's offices submit this delinquency list to the Comptroller twice each year. The Comptroller's Office then submits these lists to the Board of County Commissioners, who give authorization for the uncollectible taxes to be stricken. In response to a previous request by the Board, a list of criteria for determining uncollectible accounts was established (copy attached), and each account on the uncollectible list is identified with one or more of those criteria codes.

BACKGROUND

The Treasurer's office maintains a 98 to 99% collection rate on personal property taxes in the original year of billing. The remaining 1 to 2% of the accounts are pursued by Treasurer's office collections staff, using various methods as allowed by statute. Those collections efforts include, but are not limited to: determining if the tax payer also owns real property within Washoe County or other counties in Nevada, wherein the lien for

AGENDA ITEM # 5. H. 1.

personal property taxes may be pursued; use of Washoe County, City of Reno and City of Sparks business license and other records to locate property owners; use of Secretary of State and other available internet sites to locate property owners; site visits to determine if business/personal property remains; court action; possible seizure and sale of property to satisfy taxes.

Because of the transitory nature of personal property, there are times when even the best efforts of the Treasurer's office collections staff are unable to locate either the taxpayer or the personal property, or it is determined that the property has been destroyed/demolished. The ability to collect personal property taxes can also be adversely affected by bankruptcy proceedings.

Placement on this uncollectible list indicates that all reasonable attempts to locate and collect on these taxes have been made. Only accounts meeting the specified criteria are included.

FISCAL IMPACT

The total amount of tax reduction for the combined fiscal years identified herein is \$30,499.16.

RECOMMENDATION

It is recommended that the Board of County Commissioners authorize the Tax Collector to strike names and amounts identified on the delinquency/uncollectible Personal Property Tax List for fiscal years 1988/1989 to 2012/2013, totaling \$30,499.16.

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be to "move to authorize the Tax Collector to strike names and amounts identified on the delinquency/uncollectible Personal Property Tax List for fiscal years 1988/1989 to 2012/2013, totaling \$30,499.16.

Attachments:

Letter of request to Comptroller, dated March 10, 2016 from the Washoe County District Attorney's Office;

Uncollectible Accounts Report (20 pages); and

Treasurer's List of Criteria to Determine Uncollectible Delinquent Property Taxes (2 pages)



Washoe County District Attorney

**CHRISTOPHER J. HICKS
DISTRICT ATTORNEY**

March 10, 2016

To: Cathy Hill Comptroller
Linda Jacobs, Deputy Treasurer

From: Michael W. Large
Deputy District Attorney

Subject: Uncollectible Personal Property Tax - to BCC

Pursuant to NRS 361.725(2), this Office has received and reviewed the attached uncollectibles' list from the Washoe County Treasurer. The accounts appearing on this attached list are uncollectible due to the reasons coded on the list and explained in the attached "code description" narrative.

Following long established practices, the Treasurer has exhausted more than reasonable efforts to locate either the property in question or the owner responsible for the taxes. Neither can be located and any potential court judgment for the taxes due would not be collectible based on current information.

If you have any questions, please do not hesitate to contact me.

Michael W. Large
cc: Linda Jacobs
Deputy Treasurer

WASHOE COUNTY ASSESSOR'S / TREASURER'S

Adjustment Listing

I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
074-221-14	9000	GERALD H GLASS	1988	175	0.31	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 1988/1989			\$ 0.31		
074-221-14	9000	GERALD H GLASS	1989	175	0.34	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 1989/1990			\$ 0.34		
074-221-14	9000	GERALD H GLASS	1990	175	0.37	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 1990/1991			\$ 0.37		
074-221-14	9000	GERALD H GLASS	1991	175	0.40	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 1991/1992			\$ 0.40		
074-221-14	9000	GERALD H GLASS	1992	175	0.41	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 1992/1993			\$ 0.41		
074-221-14	9000	GERALD H GLASS	1993	175	0.42	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 1993/1994			\$ 0.42		
074-221-14	9000	GERALD H GLASS	1994	175	0.37	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 1994/1995			\$ 0.37		
074-221-14	9000	GERALD H GLASS	1995	175	0.38	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 1995/1996			\$ 0.38		
074-221-14	9000	GERALD H GLASS	1996	175	0.45	Real property that is unbuildable due to its size or terrain.	11

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074-221-14	9000	GERALD H GLASS	1997	175	\$ 2.61	Real property that is unbuildable due to its size or terrain.	11
					\$ 0.45		
					\$ 2.61		
074-221-14	9000	GERALD H GLASS	1998	175	2.61	Real property that is unbuildable due to its size or terrain.	11
					\$ 2.61		
074-221-14	9000	GERALD H GLASS	1999	175	2.64	Real property that is unbuildable due to its size or terrain.	11
					\$ 2.64		
074-221-14	9000	GERALD H GLASS	2000	175	2.64	Real property that is unbuildable due to its size or terrain.	11
208-051-14	1016	BAILEY & MCGAH	2000	175	6.04	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016	BAILEY & MCGAH	2000	175	6.04	Real property that is unbuildable due to its size or terrain.	11
					\$ 14.72		
074-221-14	9000	GERALD H GLASS	2001	175	2.67	Real property that is unbuildable due to its size or terrain.	11
208-051-14	1016	BAILEY & MCGAH	2001	175	6.15	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016	BAILEY & MCGAH	2001	175	6.15	Real property that is unbuildable due to its size or terrain.	11
					\$ 14.97		
074-221-14	9000	GERALD H GLASS	2002	175	2.74	Real property that is unbuildable due to its size or terrain.	11
208-051-14	1016	BAILEY & MCGAH	2002	175	6.28	Real property that is unbuildable due to its size or terrain.	11

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208-061-01	1016	BAILEY & MCGAH	2002	175	6.28	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 2002/2003			\$ 15.30		
074-221-14	9000	GERALD H GLASS	2003	175	2.79	Real property that is unbuildable due to its size or terrain.	11
208-051-14	1016	BAILEY & MCGAH	2003	175	6.37	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016	BAILEY & MCGAH	2003	175	6.37	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 2003/2004			\$ 15.53		
074-221-14	9000	GERALD H GLASS	2004	105	2.82	Real property that is unbuildable due to its size or terrain.	11
208-051-14	1016	BAILEY & MCGAH	2004	175	6.40	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016	BAILEY & MCGAH	2004	175	6.40	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 2004/2005			\$ 15.62		
026-672-14	2005	CONSOLIDATED PACIFIC DEVELOPMENT INC	2005	175	6.33	Real Property withheld from auction due to common area status. NRS 361.725	10
026-753-04	2005	CONSOLIDATED PACIFIC DEVELOPMENT INC	2005	175	6.33	Real Property withheld from auction due to common area status. NRS 361.725	10
074-221-14	9000	GERALD H GLASS	2005	105	2.84	Real property that is unbuildable due to its size or terrain.	11
208-051-14	1016	BAILEY & MCGAH	2005	175	6.38	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016	BAILEY & MCGAH	2005	175	6.38	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 2005/2006			\$ 28.26		
030-692-01	2005	NEUFFER HOMES & DEVEL INC	2006	175	6.33	Real Property withheld from auction due to common area status. NRS 361.725	10

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074-221-14	9000	GERALD H GLASS	2006	117	3.07	Real property that is unbuildable due to its size or terrain.	11
208-051-14	1016	BAILEY & MCGAH	2006	182	6.64	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016	BAILEY & MCGAH	2006	182	6.64	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 2006/2007			\$ 22.68		
2105301	1005	BODY HEAT FINE TANNING SALON	2007	6,631	231.99	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2461472	6040	QUALITY SERVICES	2007	2,625	81.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
030-692-01	2005	NEUFFER HOMES & DEVEL INC	2007	175	6.33	Real Property withheld from auction due to common area status. NRS 361.725	10
5101097	1040	REDBIRD WARBIRDS LLC	2007	42,945	1,723.26	Unable to Locate Individual, Unable to Locate Personal Property	5,6
5101110	1005	PAT DANIELS	2007	9,056	330.22	Unable to Locate Individual, Unable to Locate Personal Property	5,6
074-221-14	9000	GERALD H GLASS	2007	175	3.31	Real property that is unbuildable due to its size or terrain.	11
152-493-12	6005	SOLANO ARROWCREEK LLC	2007	178	5.55	Real Property withheld from auction due to common area status. NRS 361.725	10
208-051-14	1016	BAILEY & MCGAH	2007	193	7.04	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016	BAILEY & MCGAH	2007	193	7.04	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 2007/2008			\$ 2,396.68		
2111834	4000	CASEY, DANIEL P	2008	595	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120311	2005	TAN 2 YOU	2008	1575	56.98	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6,
2461472	6040	QUALITY SERVICES	2008	2,625	84.52	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

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2461813	1005	ANDREI'S TILE	2008	175	51.06	Unable to Locate Individual, Unable to Locate Personal Property	5,6
026-753-04	2005	CONSOLIDATED PACIFIC DEVELOPMENT INC	2008	-	4.17	Real Property withheld from auction due to common area status. NRS 361.725	10
030-692-01	2005	NEUFFER HOMES & DEVEL INC	2008	220	6.84	Real Property withheld from auction due to common area status. NRS 361.725	10
074-221-14	9000	GERALD H GLASS	2008	175	3.58	Real property that is unbuildable due to its size or terrain.	11
208-051-14	1016	BAILEY & MCGAH	2008	320	7.60	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016	BAILEY & MCGAH	2008	320	7.60	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 2008/2009			\$ 244.05		
2111834	4000	CASEY, DANIEL P	2009	595	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2113674	1005	LEES CREATIVE TOUCH SALON & SPA	2009	2,400	87.50	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2115886	1011	VAN RY LAW OFFICES	2009	1,683	61.38	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2120311	2005	TAN 2 YOU	2009	1182	42.76	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6,
2161581	1005	ST FRANCIS HOME II	2009	1,790	18.98	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2205798	1005	WALGREENS	2009	###	4,258.80	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2206207	4005	DS VINTAGE CRAFTS	2009	42	41.08	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211536	5200	LA SIERRA TAQUERIA RESTAURANT	2009	11,900	362.72	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2279007	6000	STARVISION LLC	2009	2,032	65.44	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2461472	6040	QUALITY SERVICES	2009	2,625	84.52	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

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026-753-04	2005	CONSOLIDATED PACIFICE DEVELOPMENT INC	2009	0	4.30	Real Property withheld from auction due to common area status. NRS 361.725	10
2680301	1025	MY CHILDRENS FITNESS CENTER	2009	13,634	497.10	Unable to Locate Individual, Unable to Locate Personal Property	5,6
074-221-14	9000	GERALD H GLASS	2009	149	3.86	Real property that is unbuildable due to its size or terrain.	11
208-051-14	1016	BAILEY & MCGAH	2009	149	5.42	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016	BAILEY & MCGAH	2009	149	5.42	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 2009/2010			\$ 5,560.98		
2072006	1005	RANGER ROAD MOBILE HOME PARK	2010	385	95.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2074008	1040	NVMHP LLC	2010	2625	95.70	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2102470	5200	LOCATION FITNESS INC	2010	660	21.92	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2105405	1025	CHARMED HAIR AND NAIL DESIGNERS	2010	1,833	66.86	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2107523	1005	A K A SMILES PHOTOGRAPHY	2010	1,868	68.12	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2109188	4005	ALL KLEEN INC	2010	3,157	100.16	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2110570	1005	CODING CONNECTION INC	2010	578	21.10	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2110590	4040	CRITTER SITTERS OF NORTHERN NEV	2010	548	17.36	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2111332	4040	RICKLIN SMITH FABRICATION	2010	5,272	15.20	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2111634	2000	BLUE SKYZ COMMUNICATIONS LLC	2010	512	18.52	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2112199	5200	TIME WISE SOLUTIONS	2010	875	29.08	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6

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2112619	2005	A PLUS LOCK N KEY	2010	1,086	39.30	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2112721	1005	BODY AND SOUL YOGA	2010	1,367	49.86	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2112944	2008	BLAZE COATE	2010	486	17.56	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2113724	4040	J E J ENTERPRISES	2010	1,750	55.54	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2113834	2005	VISTA PINE L L C	2010	875	31.68	Closed Business with Estimated Value, Closed Corporation, Unable to Locate Individual, Unable to Locate Personal Property	2,3,5,6
2115243	1005	RENO FINANCE	2010	2,100	76.58	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2115289	1040	AGILE TECHNICAL SOLUTIONS	2010	2,188	79.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2115371	2005	POOPSA DAISIES LLC	2010	769	27.82	Closed Business with Estimated Value, Closed Corporation, Unable to Locate Individual, Unable to Locate Personal Property	2,3,5,6
2115377	2005	DIVINE CREATIONS SALON	2010	2,711	98.04	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2115717	1025	INTERIORS BY STEVEN GUNDERSON	2010	840	30.64	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2116131	1005	RENO CREATIONS	2010	4,375	158.26	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2116424	2005	ABOVE THE REST CARPET CARE	2010	595	21.52	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2118609	1005	SANFORD, JAMES G	2010	7,234	263.80	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2118746	1005	GARY JACOBS CLEANING & POLISHING	2010	1,400	48.74	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2118800	2005	SERV CORP INTERNATIONAL 138	2010	875	31.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119152	1005	FISH WINDOW CLEANING	2010	1,366	49.82	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

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2119954	2000	SERGIO QUEZADAS HOME MAINTENANCE	2010	910	32.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120311	2005	TAN 2 YOU	2010	1182	42.76	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6,
2120342	1040	SANCHEZ BROTHERS CLEANING SVC	2010	595	21.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6,
2120527	2005	ALCHEMY MOTORSPORTS GROUP LLC	2010	1295	46.84	Closed Business with Estimated Value, Closed Corporation, Unable to Locate Individual, Unable to Locate Personal Property	2,3,5,6
2120598	1005	WATERFRONT INVESTMENTS INC	2010	2100	76.58	Closed Business with Estimated Value, Closed Corporation, Unable to Locate Individual, Unable to Locate Personal Property	2,3,5,6
2120846	1005	DETAILS THE	2010	875	4.46	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6,
2121046	4005	KAREN CRAIG CREATIVE CITIES	2010	623	19.76	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121161	1005	HIGH DESERT HANDYMAN SERVICES	2010	1,225	44.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121164	2000	SEDANO, JORGE C	2010	1,225	44.30	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121188	5200	EARTH WORKS	2010	1,750	58.12	Closed Business with Estimated Value, Closed Corporation, Unable to Locate Individual, Unable to Locate Personal Property	2,3,5,6
2121223	2005	PROPERTY RECLAMATION SVCS LLC	2010	875	31.68	Closed Business with Estimated Value, Closed Corporation, Unable to Locate Individual, Unable to Locate Personal Property	2,3,5,6
2121268	4025	ARTUROS HANDYMAN	2010	910	30.46	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121300	1005	HILARYS PREMIER HOUSE CLEANING	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121427	2000	ALLPLEX PARKING CONTROL INC	2010	875	31.68	Closed Business with Estimated Value, Closed Corporation, Unable to Locate Individual, Unable to Locate Personal Property	2,3,5,6

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2121451	2005	J E & L CONSULTANTS LLC	2010	875	31.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121458	2005	TODD BYRNS HANDYMAN AND CLEANING SERVICE	2010	1,225	44.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121461	2005	FAST N EASY CLEANING	2010	875	31.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121478	2005	FRONT DOOR PROMOTIONS	2010	1,750	63.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121535	4005	VICI CONSULTING	2010	875	27.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121616	1005	ULTRA GREEN	2010	1,422	51.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121620	5200	RODRIGUEZ, CARMELITA	2010	2,100	34.28	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121645	1055	J BROSKI DELIVERY	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121663	1025	US CAR CARE	2010	4,060	148.04	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121666	1005	WAITILNEXTYEAR.COM	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121684	1005	HIGH SIERRA PROPERTY MAINTENANCE	2010	1750	63.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121757	1005	KENNETH H PENROSE RESIDENTIAL WINDOW CLEANING	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121793	1005	NATIONAL EXECUTIVE SECURITY SERVICES, LLC	2010	1225	44.68	Closed Business with Estimated Value, Closed Corporation, Unable to Locate Individual, Unable to Locate Personal Property	2,3,5,6
2121794	6005	RDT CONCEPTS	2010	875	28.20	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121804	1005	ALLIED TAX SERVICE	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121837	1055	DIVERSIFIED RESTORATION	2010	875	36.98	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

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2121859	4040	S BAR S PRODUCTIONS	2010	875	27.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121911	1005	DOCUMENTS ON DEMAND	2010	1,750	63.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121920	1005	RENO IMMIGRANT FORM PREP	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121964	4025	UNCLE JOE'S PAINTING SERVICES	2010	1,225	41.00	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121966	1025	ALFREDO LANDSCAPE MAINTENANCE	2010	1,750	63.82	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121967	2000	ALTERNATIVE MARKETING GROUP	2010	875	31.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121969	2005	ANY TIME LAWN SERVICE	2010	1,750	63.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122068	1005	OH SO CUTICLE	2010	953	34.74	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122131	1005	GATHER AT HOME	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122132	4025	GDL HANDYMAN SERVICES	2010	1,225	44.30	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122174	4000	INSPECTRUM ASSET PRESERVATION INSPECTION	2010	875	27.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122180	4040	PROFESSIONAL HOME INVENTORY SERVICES	2010	875	27.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122213	1005	KAYDIE PASCHALL CONSULTING	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122218	1005	LOTUS LAND, LLC	2010	1750	63.84	Closed Business with Estimated Value, Closed Corporation, Unable to Locate Individual, Unable to Locate Personal Property	2,3,5,6
2122222	1040	DE MARIA, ORLANDO	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122225	1005	REMA INC	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

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I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2122229	1005	STEPHANIE COOTWARE TATTOO	2010	2100	76.58	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122231	1002	CLEANING SHOP THE	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122263	2000	WASHOE EQUIPMENT SERVICES LLC	2010	4060	146.82	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2161783	4040	VISUAL INSIGHT CPR AND 1ST AID	2010	1004	31.84	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2161849	2005	V R N HOME HEALTH INC	2010	986	35.68	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2161978	1005	FILSINGER, JESSE	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2171566	1005	AMENDOLA ATTORNEY, MADELINE C	2010	693	25.28	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2175001	1005	DOMUS DESIGN GROUP	2010	985	35.92	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2186000	1005	PETERSON FRANK	2010	2,735	10.69	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2187394	5200	DIAMOND MAINTENANCE	2010	2,735	90.80	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2191760	1000	SPRINT UNITED MGMT CO	2010	497	18.12	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2202327	2000	LEADING PAWS INC	2010	2,531	91.54	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2202414	1025	OUT OF BOUNDS BOARD SHOP	2010	4,010	146.22	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2202864	1005	TREASURED MEMORIES	2010	8,057	293.80	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2203096	4000	OLD WASHOE STATION	2010	24,695	783.20	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2203861	6000	DURAGRASS OF NORTHERN NEVADA	2010	875	28.20	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2204323	1005	CHECKERD FLAG CUSTOM WHEELS	2010	545	19.86	Unable to Locate Individual, Unable to Locate Personal Property	5,6

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I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2204462	1005	FINAL FINISH FIXTURES AND MOLDINGS	2010	673	24.56	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2204939	5200	CRAFTSMAN UPHOLSTERY BY SERGIO	2010	2,625	87.14	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205373	4000	TRADEMARK GLASS AND SERVICES	2010	3,410	108.16	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205659	4000	SIERRA CUSTOM EMBROIDERY	2010	3,712	117.70	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206283	1005	VALKYRIE	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206371	2000	DISTINGUISHED CLOTHING	2010	875	31.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206379	2005	EDEN OUTDOOR LIVING	2010	3,850	139.30	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206387	2000	SKIPPERS FIGHT ZONE	2010	1,750	63.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206484	2000	LONG, JANA	2010	875	31.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206487	4025	CHUCK S TREASURES AND MORE	2010	561	18.76	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206510	2005	DEE'S THINGS	2010	875	31.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206523	4000	1 STOP-IC LLC	2010	703	22.30	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2206537	1005	SIERRA MARKET SR LLC	2010	5,250	191.48	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2210213	2006	DONLEYS IRISH PUB	2010	9,298	336.28	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211312	1040	ODETTES AT SIERRA SAGE	2010	7,102	258.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211329	1055	AMENDMENT 21 GRILL AND SPORTS BA	2010	4,921	207.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211647	1040	TAVERN LLC, THE	2010	1,225	44.66	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6

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I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2211664	1005	BBQ ON STICK	2010	11,200	408.40	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2212095	1005	VITTORIOS SKYLINE CAFE INC	2010	7,185	262.00	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2212209	2008	SZECHUAN EXPRESS	2010	8,750	316.48	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2220040	1005	GRACE & GLOW DESIGN LTD	2010	1,295	43.10	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2279007	6000	STARVISION LLC	2010	2,032	65.42	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2460825	5200	MOMENTUM CONSTRUCTION INC	2010	3,035	100.78	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2461472	6040	QUALITY SERVICES	2010	2,625	84.52	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2461474	2005	ADVANCED TILE & STONE SOLUTIONS	2010	5,469	125.37	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2461718	1005	ARTISTIC SURFACES	2010	7,435	113.05	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2461833	1005	STINNETT CONSTRUCTION	2010	1,750	63.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2461949	1005	SPECTRUM PAINTING INC	2010	7,706	281.00	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2461974	4000	STEEL ELECTRIC INC	2010	1,861	59.04	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2461984	1005	MIKE FEGAN CONSTRUCTION	2010	1750	63.84	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2462096	4005	AIRWAY SANDBLAST AND PAINT LLC	2010	1225	38.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2462171	4000	RIDGE RUNNER ROOFING LLC	2010	3010	95.48	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2463366	2005	NEWELL ROOFING	2010	6042	218.52	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2464004	1005	BEBOUT CONSTRUCTION INC	2010	2438	88.90	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6

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I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2470652	1005	CS MEDIA	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2470887	2000	GT COMMUNICATIONS	2010	875	31.68	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2600291	1005	AMERICAN MOTORCYCLE SAFETY SCHOO	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2607005	1025	DANCE UNLIMITED	2010	1295	47.24	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
026-753-04	2005	CONSOLIDATED PACIFIC DEVELOPMENT INC	2010	0	4.42	Real Property withheld from auction due to common area status. NRS 361.725	10
2680078	4000	BOUNCING AROUND	2010	2,800	102.10	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2680301	1025	MY CHILDRENS FITNESS CENTER	2010	12,336	449.84	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2680434	1005	PRECISION TRAINING & FITNESS	2010	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2680447	1005	CHAMPION MARTIAL ARTS ACADEMIES LLC	2010	875	31.92	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2680452	1005	LIONS DEN RENO	2010	7000	255.26	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2811270	1005	FRANK BLEUSS HOLDING CO LLC	2010	5612	159.16	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2922459	1025	GENERAL MOTORS LLC	2010	1,670	60.88	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6,
2922533	4000	ROYAL BANK	2010	1618	51.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2922534	6000	ROYAL BANK	2010	12827	413.06	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
5101170	1005	RANDY LOEWEN	2010	5,950	216.98	Unable to Locate Individual, Unable to Locate Personal Property	5,6
5300534	9000	CHARLES HAYES	2010	2,100	56.72	Unable to Locate Individual, Unable to Locate Personal Property	5,6
074-221-14	9000	GERALD H GLASS	2010	175	4.06	Real property that is unbuildable due to its size or terrain.	11

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I.D. NO.	TAX AREA BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
208-051-14	1016 BAILEY & MCGAH	2010	175	5.70	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016 BAILEY & MCGAH	2010	175	5.70	Real property that is unbuildable due to its size or terrain.	11
	TOTAL 2010/2011			\$ 11,598.29		
2104181	1005 PRO BODY AND FRAME	2011	11,944	435.48	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2109188	4005 ALL KLEEN INC	2011	2,741	86.96	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2111634	2000 BLUE SKYZ COMMUNICATIONS LLC	2011	512	18.54	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2112721	1005 BODY AND SOUL YOGA	2011	1,367	49.86	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2115243	1005 RENO FINANCE	2011	2,100	76.58	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2115717	1025 INTERIORS BY STEVEN GUNDERSON	2011	840	30.62	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2116131	1005 RENO CREATIONS	2011	4,375	159.54	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2116424	2005 ABOVE THE REST CARPET CARE	2011	595	21.52	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2119954	2000 SERGIO QUEZADAS HOME MAINTENANCE	2011	910	32.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2120770	1005 A J LAUNDROMAT	2011	8,081	294.64	Bankruptcy, Unable to Locate Individual, Unable to Locate Personal Property	1,5,6
2121478	2005 FRONT DOOR PROMOTIONS	2011	1,750	63.34	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6,6
2121616	1005 ULTRA GREEN	2011	1,422	51.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6,6
2121645	1055 J BROSKI DELIVERY	2011	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121663	1025 US CAR CARE	2011	4,060	148.04	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

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I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2121684	1005	HIGH SIERRA PROPERTY MAINTENANCE	2011	1750	63.86	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121793	1005	NATIONAL EXECUTIVE SECURITY SERVICES, LLC	2011	1225	44.68	Closed Business with Estimated Value, Closed Corporation, Unable to Locate Individual, Unable to Locate Personal Property	2,3,5,6
2121920	1005	RENO IMMIGRANT FORM PREP	2011	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122132	4025	GDL HANDYMAN SERVICES	2011	1,225	41.00	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122213	1005	KAYDIE PASCHALL CONSULTING	2011	875	31.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2202327	2000	LEADING PAWS INC	2011	2,531	91.54	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2205176	1005	RENO SOLE	2011	24,921	908.70	Bankruptcy, Unable to Locate Individual, Unable to Locate Personal Property	1,5,6
2205373	4000	TRADEMARK GLASS AND SERVICES	2011	3,410	108.16	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206387	2000	SKIPPERS FIGHT ZONE	2011	1,750	63.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206510	2005	DEE'S THINGS	2011	875	31.66	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206537	1005	SIERRA MARKET SR LLC	2011	7,158	261.02	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2211312	1040	ODETTES AT SIERRA SAGE	2011	7,102	258.92	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211536	5200	LA SIERRA TAQUERIA RESTAURANT	2011	11,900	400.52	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211664	1005	BBQ ON STICK	2011	11,200	408.40	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211691	2006	BIJOU FROZEN YOGURT LLC	2011	8,750	316.48	Bankruptcy, Closed Business with Estimated Value	1,2
2461472	6040	QUALITY SERVICES	2011	2,625	84.52	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2470232	6040	KXTO TRANSMITTER SITE	2011	12,351	397.76	Unable to Locate Individual, Unable to Locate Personal Property	5,6

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I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
026-753-04	2005	CONSOLIDATED PACIFIC DEVELOPMENT INC	2011	-	2.50	Real Property withheld from auction due to common area status. NRS 361.725	10
2680078	4000	BOUNCING AROUND	2011	2,800	102.12	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2680447	1005	CHAMPION MARTIAL ARTS ACADEMIES LLC	2011	875	31.92	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2811270	1005	FRANK BLEUSS HOLDING CO LLC	2011	5612	204.62	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
5600068	1005	DENNIS BELLINGHERI	2011	11,200	408.39	Unable to Locate Individual, Unable to Locate Personal Property	5,6
5600753	1040	WARBIRD CLASSICS LLC	2011	17,500	638.04	Unable to Locate Individual, Unable to Locate Personal Property	5,6
074-221-14	9000	GERALD H GLASS	2011	175	4.22	Real property that is unbuildable due to its size or terrain.	11
208-051-14	1016	BAILEY & MCGAH	2011	175	5.94	Real property that is unbuildable due to its size or terrain.	11
208-061-01	1016	BAILEY & MCGAH	2011	175	5.94	Real property that is unbuildable due to its size or terrain.	11
		TOTAL 2011/2012			\$ 6,449.89		
2104181	1005	PRO BODY AND FRAME	2012	11,944	437.18	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2109188	4005	ALL KLEEN INC	2012	2,390	77.48	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2111634	2000	BLUE SKYZ COMMUNICATIONS LLC	2012	980	35.48	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2112721	1005	BODY AND SOUL YOGA	2012	1,367	50.04	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2115717	1025	INTERIORS BY STEVEN GUNDERSON	2012	840	30.74	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2116131	1005	RENO CREATIONS	2012	2,012	73.66	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2116424	2005	ABOVE THE REST CARPET CARE	2012	1,330	48.12	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6

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I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2119954	2000	SERGIO QUEZADAS HOME MAINTENANCE	2012	910	32.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121478	2005	FRONT DOOR PROMOTIONS	2012	1,750	63.34	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6,
2121616	1005	ULTRA GREEN	2012	2,012	73.66	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6,
2121620	5200	RODRIGUEZ, CARMELITA	2012	875	30.26	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121645	1055	J BROSKI DELIVERY	2012	875	32.04	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121663	1025	US CAR CARE	2012	4,060	148.62	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121684	1005	HIGH SIERRA PROPERTY MAINTENANCE	2012	595	21.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2121757	1005	KENNETH H PENROSE RESIDENTIAL WINDOW CLEANING	2012	595	21.78	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2122132	4025	GDL HANDYMAN SERVICES	2012	1,225	41.96	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2161581	1005	ST FRANCIS HOME II	2012	2,012	73.66	Unable to Locate Individual, Unable to Locate Personal Property	5,6
2205373	4000	TRADEMARK GLASS AND SERVICES	2012	2,012	65.20	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206387	2000	SKIPPERS FIGHT ZONE	2012	1,750	63.32	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206510	2005	DEE'S THINGS	2012	875	31.66	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2206572	1005	CLEAN ENERGY CENTER LLC	2012	3,254	86.58	Bankruptcy, Unable to Locate Individual, Unable to Locate Personal Property	1,5,6
2211312	1040	ODETTES AT SIERRA SAGE	2012	7,102	259.94	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2211664	1005	BBQ ON STICK	2012	11,200	409.96	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2214031	2008	OASIS NIGHTCLUB INC	2012	3,675	132.90	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6

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I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
2470232	6040	KXTO TRANSMITTER SITE	2012	12,351	400.22	Unable to Locate Individual, Unable to Locate Personal Property	5,6
026-672-14	2005	CONSOLIDATED PACIFIC DEVELOPMENT INC	2012	-	2.28	Real Property withheld from auction due to common area status. NRS 361.725	10
026-753-04	2005	CONSOLIDATED PACIFIC DEVELOPMENT INC	2012	-	1.22	Real Property withheld from auction due to common area status. NRS 361.725	10
2680078	4000	BOUNCING AROUND	2012	2,800	102.50	Closed Business with Estimated Value, Unable to Locate Individual or personal property	2,5,6
2680447	1005	CHAMPION MARTIAL ARTS ACADEMIES LLC	2012	875	32.04	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
2811270	1005	FRANK BLEUSS HOLDING CO LLC	2012	5612	205.42	Closed Corporation, Unable to locate Individual or Personal Property	3,5,6
5600068	1005	DENNIS BELINGHERI	2012	10,500	384.38	Unable to Locate Individual, Unable to Locate Personal Property	5,6
5600753	1040	WARBIRD CLASSICS LLC	2012	17,500	640.52	Unable to Locate Individual, Unable to Locate Personal Property	5,6
		TOTAL 2012/2013			\$ 4,110.88		
					\$ 30,499.16		
		Total 1988-1989			\$ 0.31		
		Total 1989-1990			\$ 0.34		
		Total 1990-1991			\$ 0.37		
		Total 1991-1992			\$ 0.40		
		Total 1992-1993			\$ 0.41		
		Total 1993-1994			\$ 0.42		
		Total 1994-1995			\$ 0.37		
		Total 1995-1996			\$ 0.38		
		Total 1996-1997			\$ 0.45		
		Total 1997-1998			\$ 2.61		
		Total 1998-1999			\$ 2.61		
		Total 1999-2000			\$ 2.64		
		Total 2000-2001			\$ 14.72		
		Total 2001-2002			\$ 14.97		

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I.D. NO.	TAX AREA	BUSINESS NAME	TAX YEAR	A/V	TAX AMT	REASON FOR WRITE OFF	CRITERIA CODE
		Total 2002-2003			\$ 15.30		
		Total 2003-2004			\$ 15.53		
		Total 2004-2005			\$ 15.62		
		Total 2005-2006			\$ 28.26		
		Total 2006-2007			\$ 22.68		
		Total 2007-2008			\$ 2,396.68		
		Total 2008-2009			\$ 244.05		
		Total 2009-2010			\$ 5,560.98		
		Total 2010-2011			\$ 11,598.29		
		Total 2011-2012			\$ 6,449.89		
		Total 2012-2013			\$ 4,110.88		
		GRAND TOTAL			\$ 30,499.16		

**WASHOE COUNTY TREASURER'S OFFICE
CRITERIA TO DETERMINE UNCOLLECTIBLE DELINQUENT PROPERTY TAXES**

Accounts that appear on the delete list meet one or more of the following criteria:

(1) *Bankruptcy*

Accounts that meet this criterion have filed for protection under federal bankruptcy code, have no assets for distribution, and if they are commercial accounts, the businesses are no longer operating. In most cases, we have already received a partial payment authorized by the court. If additional money is received in the future, it will be manually apportioned at that time.

(2) *Closed Business with Estimated Value*

Businesses that meet this criterion are no longer operating and did not submit a declaration of value to the Washoe County Assessor's office. If we have documentation that the business was closed prior to the July 1st lien date, the taxes are not legitimate. Without specific documentation, we attempt to collect. If we cannot locate the business or individual owners, the account is placed on the delete list. We do not turn it over to the Collections Division because we do not have documentation to verify that the taxes are legitimate

(3) *Closed Corporations*

Businesses that meet this criterion are no longer operating, and the corporation is not in good standing. Because the corporation was billed, the individuals are not responsible for the delinquent bills. Before the account is placed on the delete list, we have attempted to contact the resident agent of the former corporation.

(4) *Assessor's Office Request*

Accounts that meet this criterion are not liable for personal property taxes. The personal property was either billed on another account, or the property was not located in Washoe County as of the lien date of July 1st. In the later instance, the County was not notified of this until after the bill was issued.

(5) *Unable to locate Individual*

Research process does not turn up any information on individual. Not listed in phone book, or other sources. Does not receive mail at known addresses.

(6) *Unable to locate Personal Property*

Personal property is traced, through individuals, or situs. Property is not at original known location and we are unable to determine a new location or owner.

(7) *Personal Property Destroyed*

Personal property (generally a Mobile Home) has been destroyed, usually by fire or demolition. The condition of the unit is verified through the Assessor's Office, and the write-off is based upon their recommendation.

(8) Real Property currently in Exempt status

Real property that has been exempted or had the 3 most recent years' assessed values reduced to \$0 by Roll Change Requests. The Treasurer's Office, Public Works, Assessor's Office, and District Attorney's Office are working together to clean up uncollectible tax amounts on prior year tax rolls. Examples include – Roads that have now been accepted by the County or Cities, but had prior taxes owing at the time of acceptance; "improvement only" parcels that were created for lease purposes, but it has been found that the improvements were also being centrally assessed to the landowner

(9) Real Property with assets purchased from a Bankruptcy and now in Exempt status

Real Property, in which the successor purchased assets from a bankruptcy, and is now in exempt status.

(10) Real Property withheld from auction due to common area status. NRS 361.725

Developer out of business and property withheld from auction as common areas should not be sold. Due to the passage of time a civil action for the back taxes is barred by the statute of limitations (NRS 11.190(3)(a) An action upon a liability created by statute, other than a penalty or forfeiture).

(11) Real Property withheld from auction due to unbuildable or sliver status: roads, restrictions, terrain NRS 361.725

Real property that is unbuildable due to its size or terrain. Due to the passage of time a civil action for the back taxes is barred by the statute of limitations (NRS 11.190(3)(a) An action upon a liability created by statute, other than a penalty or forfeiture).