

## MEMORANDUM

**TO:** Board of Trustees

**THROUGH:** Indra S, Winqest  
Interim General Manager

**FROM:** Paul Navazio  
Director of Finance

**SUBJECT:** Review, discuss and possibly approve Resolution Number 1879: A Resolution Approving the Report for Collection of Recreation Standby and Service Charges per parcel of \$830 with beach privileges and \$330 without beach privileges, for Fiscal Year 2020-2021.

**DATE:** May 21, 2020

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### **I. RECOMMENDATION**

That the Board of Trustees makes a motion to adopt Resolution Number 1879 to include consideration of any comments or protests made at the hearing held May 27, 2020, a finding of the equity of the report, a finding on the completeness of the report including any actions that may revise, change, reduce or modify any charge therein, and sets for the collection of Recreation Standby and Services Charges (also known as the Recreation Facility Fee and Beach Facility Fee). It further states findings of benefit to the parcels covered thereunder, and fair and reasonable basis for the sums to be charged.

### **II. DISTRICT STRATEGIC PLAN**

Long Range Principle 2 Finance

- Maintain the allocation of Facility Fee components for operations, debt service and capital expenditure to provide resources for each important aspect of District activities.

### **III. BACKGROUND**

Each year, the District establishes an annual Recreation Facility Fee and Beach Facility Fee to be collected from property owners within the District through a levy placed on the property tax bill and collected on behalf of the District by the Washoe County Treasurer's Office. These fees are established based on the revenues

required to support debt, capital expenditure and operations for the District's various recreation and beach facilities. These revenues, combined with service charges collected by the District for facility use and program activities serve to support the operations of the District funded by the Community Services Fund and Beach Fund, respectively.

As part of the annual budget process, the Board traditionally approves a resolution which outlines the billing and collection process set forth in Nevada Revised Statutes 318.197 (establishing standby service charges for services and facilities furnished by the District) and 318.201 (establishing the method of collection), as well as establishing the amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF) to be collected. Upon final approval, the District provides Washoe County Treasurer's Office with appropriate fee amounts to be assessed on each individual parcel within the District, pursuant to the prescribed process.

At its meeting of April 14, 2020, the Board of a Trustees took action (via Resolution 1878) to approve the Preliminary Report for Collection as well as setting of the public hearing for May 27, 2020 to consider final action of the Recreation and Beach Facility Fees for FY2020-21. The Board also scheduled, and held, a follow-up discussion of Recreation and Beach Facility Fees as part of its Budget Workshops held on May 7, 2020 and May 19, 2020. Following Board discussion, direction was provided to Staff to finalize the Report for Collection as well as the FY2020-21 Final Budget to include a Recreation Facility Fee of \$330 and a Beach Facility Fee of \$500 for FY2020-21.

Staff has prepared the Report for Collection on the Washoe County Tax Roll for the Recreation Standby and Service Charges (also known as the Recreation Facility Fee and the Beach Facility Fee). Consistent with Board direction, the combined Recreation Facility Fee and Beach Facility Fee are proposed to continue to be charged at the rate of \$830 for fiscal year 2020-21, to be comprised of the Recreation Facility Fee charge of \$330 and Beach Facility Fee of charge \$500.

As the method of collection of the Recreation Facility Fee and Beach Facility Fee are rooted in historical references, the Report for Collection includes a table to establish those major events which link the current fee to those past events. Other sections of the Report cover budgetary and collection processes.

#### **IV. FINANCIAL IMPACT AND BUDGET**

Staff has prepared a revised budget for fiscal year 2020-21 that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Consistent with Board direction provided at the

workshop on May 19, 2020, the final FY2020-21 budget has been revised to reflect a Recreation Facility Fee of \$330 to be collected from all properties within the District to support planned expenditures within the Community Services Funds and the Beach Facility Fee of \$500 to be collected from applicable properties within the District to support planned expenditures within the Beach Fund, as specified in the Final 2020-2021 Recreation Roll Report, subject to approval by the Board.

The recommendation for establishment of the fees to be assessed for Fiscal Year 2020-21 is summarized as follows:

- Recreation Facility Fee (All properties) \$330.00
- Beach Facility Fee (properties with Beach access) 500.00
- Total Combined Fee (properties with Beach access)* \$830.00

The estimated total revenues to be generated by the proposed fees and included in the fiscal year 2020/21 preliminary budget are as follows:

	Community Services Fund	Beach Fund	Total
Recreation Facility Fee	\$2,706,990		
Beach Facility Fee		\$3,874,000	
<i>Total Combined Revenues</i>			<i>\$6,580,990</i>

The proposed fees are being modified from the rates assumed in the District's Preliminary Budget.

The reduction in the Recreation Facility Fee from \$705 per parcel to \$330 per parcel is expected to result in a reduction in revenues to the Community Services Fund of \$3,076,125 from the level assumed in the Preliminary Budget. This reduction results in a corresponding level of existing reserve funds within the Community Services being required to support the level of capital project expenditures for Fiscal Year 2020-21.

The increase in the Beach Facility Fee from \$125 per parcel to \$500 per parcel is expected to result in an increase in revenues to the Beach Fund of \$2,905,500 as compared to revenues assumed in the Preliminary Budget. This increased revenue is intended to support planned capital project expenditures supported by the Beach Fund expected to be implemented consistent with the Five-Year Capital Improvement Plan.

Based on fund projections provided to the Board of Trustees at its May 19, 2020 workshop, the recommended Facility Fees, when incorporated into the FY2020-21

budget, are expected to result in a *draw-down* of excess fund balance within the District's Community Services funds to \$4.45 million above the Board's reserve policy level, and an *increase* in the excess fund balance within the District's Beach Fund to \$4.46 million above the Board's reserve policy level.

SHIFT	\$375	CSF Fee	\$ 330	Punch Card Values:	\$ 66.00
		Beach Fee	\$ 500		\$ 166.00
		Audited 2018-19	Adopted Budget 2019-20	Projected 2019-20	DRAFT Budget 2020-21
Community Services Fund	\$ 12,261,649	\$ 9,146,076	\$ 11,822,831	\$ 9,233,244	
Excess Fund Balance		4,664,372	7,656,831	4,453,791	
Beach Fund	\$ 1,774,846	\$ 1,123,442	\$ 2,001,007	\$ 4,972,720	
Excess Fund Balance		596,144	1,507,007	4,460,328	

#### IV. ALTERNATIVES

The Board can direct Staff to revise, change, or modify the Recreation Facility Fee and Beach Facility Fee as currently proposed. However, the draft final budget presented for Board consideration on this evening's agenda incorporates the fees as presented in this report.

#### V. ADDITIONAL COMMENTS

It should be noted that if a parcel owner elects to obtain a punch card on their parcel that its value will be one-fifth of the fee charged to that parcel. A parcel paying only \$330 (no beach access) will have a punch card that is valued at \$66. There is no change for those parcels accessed \$830.

#### VI. BUSINESS IMPACT

This item is not a "rule" within the meaning of Nevada Revised Statutes, Chapter 237, and does not require a Business Impact Statement.

Attachments:

- 1) Historical Facility Fee Rates and Allocations
- 2) Resolution Number 1879
- 3) Report for Collection of Recreation Standby and Service Charges

**Incline Village General Improvement District Facility Fee Reconciliation by Parcel**

	Historical Recreation Fee Per Parcel				Historical Beach Fee Per Parcel				TOTAL
	Operating	Capital Projects	Debt Service	Total Recreation Fee	Operating	Capital Projects	Debt Service	Total Beach Fee	Combined Fee(s)
<b>2020-21</b>	\$ 215	\$ 65	\$ 50	\$ 330	\$ 85	\$ 414	\$ 1	\$ 500	\$ 830
2019-20	250	405	50	705	85	39	1	125	\$ 830
2018-19	215	440	50	705	85	39	1	125	\$ 830
2017-18	215	330	160	705	85	39	1	125	\$ 830
2016-17	250	320	160	730	75	24	1	100	\$ 830
2015-16	266	308	156	730	75	24	1	100	\$ 830
2014-15	211	303	216	730	65	-	35	100	\$ 830
2013-14	239	277	214	730	63	-	37	100	\$ 830
2012-13	258	199	273	730	66	17	17	100	\$ 830
2011-12	199	242	274	715	98	-	17	115	\$ 830

**Allocation of FY2020-21 Facility Fees**

Budget for 2020-2021	Facilit Fee Revenues By FUND										Roll-up	
	320	330	340	350	360	370	380	390	Total Comm. Svcs	Beach		
<b>Facility Fee charged to # Parcels:</b>	<b>8,203</b>	<b>7,748</b>										
			GOLF	Facilities	Ski	Recreation	CS Admin	Paks	Tennis			
Golf - Championship	\$ 4		254,293							254,293		
Golf - Mountain	27									-		
Facilities	5			41,015						41,015		
Diamond Peak Ski	(200)				(1,640,600)					(1,640,600)		
Youth & Family Programming	26					213,278				213,278		
Senior Programming	23					188,669				188,669		
Recreation Center	100					820,300				820,300		
Comm. Services Administration	127						1,041,781			1,041,781		
Parks	89							730,067		730,067		
Tennis	14								114,842	114,842		
Beach		85										658,580
<b>Per Parcel Operating Component</b>	<b>215</b>	<b>85</b>	\$ 254,293	\$ 41,015	\$ (1,640,600)	\$ 1,222,247	\$ 1,041,781	\$ 730,067	\$ 114,842	1,763,645		658,580
<b>Per Parcel Capital Exp. Component</b>	<b>65</b>	<b>414</b>				443,195	90,000			533,195		3,207,672
<b>Per Parcel Debt Service Component</b>	<b>50</b>	<b>1</b>					410,150			410,150		7,748
<b>Total Facility Fee Per Parcel</b>	<b>\$ 330</b>	<b>\$ 500</b>	\$ 254,293	\$ 41,015	\$ (1,640,600)	\$ 1,665,442	\$ 1,541,931	\$ 730,067	\$ 114,842	\$ 2,706,990		\$ 3,874,000
<b>Facility Fee - NO Beach Access</b>	<b>\$ 330</b>											
		\$ 500										
<b>Facility Fee - Beach Access</b>												\$ 830





## **RESOLUTION NO. 1879**

### **A RESOLUTION APPROVING THE REPORT FOR COLLECTION ON THE WASHOE COUNTY TAX ROLL OF RECREATION STANDBY AND SERVICE CHARGES (ALSO KNOWN AS RECREATION FACILITY FEE AND BEACH FACILITY FEE)**

**RESOLVED** by the Board of Trustees of the Incline Village General Improvement District, Washoe County, Nevada, that

**WHEREAS**, pursuant to Resolutions No. 419 and 420, as amended, and the order of this Board, a report entitled "Report for Collection on the County Tax Roll of Recreation Standby and Service Charges" has been prepared and filed with this Board, a report on recreation fees to be collected for the fiscal year 2020-21 for the use of Burnt Cedar and Incline Beaches and for the availability of use of the Incline Village Championship and Mountain Golf Courses, Diamond Peak, tennis courts, and other recreational properties and facilities for the District and its people;

**WHEREAS**, this Board has examined said report and finds the same to be sufficient for further proceedings in relation thereto;

**WHEREAS**, it is proposed that the charges contained in said report be collected on the general County tax roll on *(in two separate and distinct lines items identified as Recreation Facility Fee and Beach Facility Fee)* which general District taxes are to be collected for said year;

**WHEREAS**, on April 14, 2020, this Board adopted its Resolution No. 1878, A Resolution Preliminarily Approving The Report For Collection Of Recreation Standby And Service Charges, wherein it fixed May 27, 2020, at 6:00 p.m. at the Chateau, 955 Fairway Boulevard, Incline Village, Nevada, as the time and place when and where the Board would hear said report and all objections and protests, if any, to the report, and might revise, change, reduce or modify any charge therein, and finally approve and adopt same.

**WHEREAS**, notice of said hearing has been given by publication once a week for two weeks prior to the date of hearing, in the *Tahoe Daily Tribune*, a newspaper of general circulation printed and published within the District.



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(ALSO KNOWN AS RECREATION FACILITY FEE AND BEACH FACILITY FEE)**

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**WHEREAS**, said Board met at said time and place and XXXX (X) person(s) appeared and XXXX (X) person(s) protested against the charges made on their property and against said report, and the Board fully heard all persons and considered all matters and was fully advised in the premises, and did by motion revise, change, reduce or modify any of the charges therein which, in its opinion, were so required in order that said charges be equitably distributed among the several parcels of property contained in the report;

**NOW, THEREFORE, IT IS ORDERED** as follows:

1. That protests were not made at or before said hearing by the owners of a majority of separate parcels of property described in said report, and that said Board has jurisdiction to take further proceedings in relation thereto;

2. That all revisions, changes, reductions or modifications required, be made in said report that are, in the opinion of the Board, required to be made in order that said charges be equitably distributed among the parcels of property contained therein, and all other protests are overruled.

3. That said report contains all of the properties within the District that will be benefited by being charged for the costs of the acquisition, administration, operation, maintenance and improvement of the recreational facilities, including the improvements thereon, and of the servicing of bonds issued or to be issued therefor.

4. The Board of Trustees finds that each parcel assessed pursuant to this Resolution and in its report for the collection on the Washoe County tax roll of standby and service charges for the fiscal year 2020-21 is specifically benefited as follows:

- (a) Ordinance No. 7 sets forth in detail the specifics of the benefits available to property owners of all properties, whether improved or unimproved.





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- (b) The Board specifically finds that the availability of the use of IVGID's beaches; boat launch ramp; Championship golf course; Mountain golf course; tennis facilities; the Chateau and Aspen Grove; Diamond Peak Ski Resort, and Recreation Center, including reduced rates for season passes and reduced daily rates, are all benefits which inure to the owners of properties assessed hereunder. The Board also finds that such benefits are provided to said properties whether or not they are developed.
- (c) In conclusion, the Trustees find that the owners of the parcels set forth herein are directly benefited in a fair and reasonable way for the sums which they are charged.

5. That the rates charged for natural, intrinsic and fundamental distinctions are reasonable in their relation to the object of the charges imposed in said report, and that said charges have been apportioned in relation to said natural, intrinsic, fundamental and reasonable distinctions among said rates.

6. That said report, as revised, changed, reduced or modified, if any, is hereby adopted and that all of the charges herein constitute a perpetual lien on and against each of the parcels of property in the amount set opposite their description in said report, which lien is effective as of the date on which general taxes for the fiscal year 2020/2021 become a lien.

7. The Secretary shall file with the Washoe County Treasurer a copy of the report with a statement endorsed thereon over his signature that it has been finally adopted by the Board, and the Washoe County Treasurer shall enter the amounts of the charges (*in two separate and distinct lines items identified as Recreation Facility Fee and Beach Facility Fee*) against the respective lots or parcels of land as they appear on the current Washoe County tax roll, (including children parcels if the parent is closed as defined by the Washoe County Assessor).

8. The Washoe County Treasurer shall include the amount of the charges (*in two separate and distinct lines items identified as Recreation Facility Fee and*





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*Beach Facility Fee*) on the bills for taxes levied against respective lots or parcels of land in said report, or, in his discretion, issue separate bills therefor and separate receipts for collection on account thereof; and said amounts shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquent penalties; and all laws applicable to the levy, collection, and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges.

\* \* \* \* \*

I hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted at a regularly held meeting of the Board of Trustees of the Incline Village General Improvement District on the 27th day of May, 2020, by the following vote:

AYES, and in favor thereof,  
NOES,  
ABSENT, Trustees:

*/s/ Kendra Wong*  
Kendra Wong  
Secretary, IVGID Board of Trustees



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GENERAL IMPROVEMENT DISTRICT  
ONE DISTRICT ~ ONE TEAM

REPORT  
FOR COLLECTION ON THE COUNTY TAX ROLL OF  
RECREATION STANDBY AND SERVICE CHARGES  
*(ALSO KNOWN AS THE RECREATION FACILITY FEE AND BEACH FACILITY FEE)*

PROCEDURE FOR COLLECTION  
UNDER NRS 318.201

FOR THE  
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT  
WASHOE COUNTY, NEVADA

FISCAL YEAR ENDING  
JUNE 30, 2021



**Report**

**FOR COLLECTION ON THE COUNTY TAX ROLL OF  
RECREATION STANDBY AND SERVICE CHARGES**

**INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT**

This report has been prepared pursuant to the order of the Board of Trustees (herein called "Board") of the Incline Village General Improvement District (herein called "District"), Washoe County (herein called "County"), Nevada, for the purpose of having recreation standby and service charges, herein called ("charges"), for the fiscal year 2020-2021, collected on the general tax roll for said year of the County, and is based on the following facts, determinations and orders, the Board has adopted charges pursuant to NRS 318.201 through prior annual reports and other actions including:

<b>Resolution Number</b>	<b>Date Approved</b>	<b>Venue Affected</b>	<b>Related Bond Maturity Date</b>
419	10/5/1967	Burnt Cedar and Incline Beach	N/A
420	10/5/1967	Burnt Cedar and Incline Beach	N/A
450	4/16/1968	Burnt Cedar and Incline Beach	N/A
1261	7/13/1976	Golf Courses, Ski Area, Beaches	N/A
1262	7/29/1976	Golf Courses, Ski Area, Beaches, Tennis and Recreation Parcels	2022**
1750	1/14/2004	Golf Courses, Ski Area, Parks, Tennis and Facilities	2014
1785	5/28/2008	Ski Area	2018

\*\* Resolution 1262 related bond issue was part of refunding in 1991, 2002 and 2012.





- I. The following annual charges are for the availability of use of the recreational facilities above described, and such charges (excepting those charges collected directly by the District) shall be collected by the Washoe County Treasurer at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District.
- A. **Dwelling Unit Included in the District Prior to June 1, 1968.** \$330 annual base Recreation Facility Fee for each dwelling unit , whether such unit stands alone or is part of a multiple unit residential structure and whether or not such unit is separately assessed by the County Assessor; and an additional \$500 annual Beach Facility Fee pertaining to the use of the beaches or boat launching area. (For purposes hereof, a dwelling unit shall be placed on the roll at the earlier of the commencement of construction, site preparation, or utility meter installation on any portion of the lot on which the dwelling unit is located.)
- B. **Other Parcels in the District Prior to June 1, 1968.** For each parcel separately assessed by the County Assessor, which parcel does not contain any dwelling units, \$330 annual base Recreation Facility Fee and an additional \$500 annual Beach Facility Fee pertaining to the use of the beaches or boat launching area.
- C. **Properties Annexed After June 1, 1968.** Properties annexed to the District after June 1, 1968, shall have an annual base Recreation Facility Fee of \$330. Properties annexed after June 1, 1968, are not entitled to the use of the beaches or boat launching area and pay no Beach Facility Fee.
- D. **Exceptions.** Lots, parcels and areas of land used, or the portions thereof used, or intended to be used, for religious purposes or educational purposes; common areas without occupied structures appurtenant to a condominium or townhouse cluster; and publicly owned lands, are excepted and excluded from the charges imposed by subsections A through C of this section. In addition, any parcel which is (1) undeveloped, and (2) subject to a deed restriction, acceptable to IVGID staff, preventing any and all development of the parcel in perpetuity, which deed restriction is recorded in the Washoe County Recorder's Office, and (3) whose owner agrees to waive in perpetuity on his own behalf as well as on behalf of his successors and assigns any right to demand in the future any recreation privileges arising from or associated with said parcel is also excepted and excluded from the charges imposed by subsections A through C of this section.

Any exception granted pursuant to paragraph I. D shall operate prospectively only from and after the date subsequent to which such exception is approved by *the Board of Trustees* of the Incline Village General Improvement District and no exception as created by the paragraph I. D shall have any retroactive application.



- E. Recreation Privileges.** Each parcel which is charged a Recreation and/or Beach Facility Fee is entitled to recreation privileges, as described in IVGID Ordinance No. 7, an Ordinance Establishing Recreation Privileges by the Incline Village General Improvement District.
- F. Governmental, Civic, or Social Groups of Guests.** Any group of persons which participates with Incline Village General Improvement District property owner groups, governmental, civic, or social groups, in recreation or other community projects, may, upon application by the sponsoring group of Incline Village General Improvement District property owners, and when approved as to the time and use of the Incline Village General Improvement District facilities, be granted beach privileges upon payment of a sum for a guest fee, the amount to be determined at the time of application.
1. The sponsoring groups shall accept in writing total responsibility for their guests in their use of the Incline Village General Improvement District facilities.
  2. Approval of use shall be for each specific group as to time and the activity, and shall be authorized in writing by the General Manager *or his representatives of the Incline Village General Improvement District* at least ten days prior to the requested group activity.
  3. Such approval shall be granted only for such times as the group activity shall constitute minimal interference with the normal use of the facility.
- II.** The amount of moneys required for the fiscal year extending from July 1, 2019, to June 30, 2020, has been determined by this Board to be about \$5,783,115 for the Recreation Facility Fee and \$968,500 for Beach Facility Fee for the proper servicing of said identified bonds and for the administration, operation, maintenance and improvement of said real properties, equipment and facilities.
- III.** Said sum has been apportioned among the several lots, pieces or parcels of real property, and dwelling units within the District in accordance with the applicable rates and charges prescribed and established therefore as set forth in this report.
- IV.** The lots and parcels of real property so charged have been described by their parcel numbers used by the County Assessor in the County Tax Roll for the fiscal year 2020-2021, which are by reference to maps prepared by and on file in the office of the County Assessor for said County.
- V.** The Board has, by resolution, elected and determined to have such charges for the forthcoming fiscal year collected on the general tax roll of the County of Washoe for said year, on which general District taxes are collected, in the same manner, by the same persons and at the same time, together with and not separately from its general District taxes.





The District has agreed to pay the Washoe County Treasurer an annual fee of \$1,000 for the processing of these fees.

- VI. The amounts of the charges shall constitute a lien against the lot or parcel of real property against which the charge has been imposed as of the time when the lien of taxes on the roll attaches, and all laws applicable to the levy, collection and enforcement of general taxes of the District, including, but not limited to, those pertaining to the matters of delinquency, correction, cancellation, refund, redemption and sale, are applicable to such charges.
- VII. The County Treasurer shall include the amount of the charges on the bills for taxes levied against the respective lots and parcels of land, and thereafter the amounts of the charges shall be collected at the same time and in the same manner and by the same persons as, together with and not separately from, the general taxes for the District, and shall be delinquent at the same time and thereafter be subject to the same delinquency penalties, provided that the County Treasurer may, in his discretion, issue separate bills for such charges and separate receipts for collections on account of such charges.

Dated: May 27, 2020

By Order of the Board of  
Trustees of the Incline Village  
General Improvement District

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Kendra Wong  
Secretary, IVGID Board of Trustees





I hereby certify that the report to which this certification is attached was filed with the Board of Trustees of the Incline Village General Improvement District, and set to be heard by it on May 27, 2020, and that I caused notice of said hearing to be published on May 15 and May 22, 2020, in the *Tahoe Daily Tribune*.

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Susan A. Herron  
District Clerk

I hereby certify that on May 27, 2020, the report to which this certification is attached came on regularly for hearing by the Board of Trustees of the Incline Village General Improvement District, being the time and place set therefore and that said Board heard and considered the report and all objections and protests thereto; that it found by resolution, that protests have not been made by the owners of a majority of the separate parcels of property described in the report, that consideration was given by it to the accuracy of each charge therein, and that where such charge was found to be inaccurate, if any, it was revised, changed, reduced or modified to make it accurate, and was finally approved and adopted.

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Susan A. Herron  
District Clerk

Received and filed on:

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Washoe County Treasurer