

**MEMORANDUM**

**TO:** Board of Trustees

**THROUGH:** Indra Winqest, District General Manager

**FROM:** Paul Navazio, Director of Finance

**SUBJECT:** Review, Discuss and Possibly Approve Resolution Number 1901: A Resolution Preliminarily Approving the Report for Collection of Recreation Standby and Service Charges for Fiscal Year 2023/2024 and Setting the Public Hearing Date for Thursday, May 25, 2023 at 6 p.m

**RELATED STRATEGIC PLAN INITIATIVE(S):** 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. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.

**RELATED DISTRICT POLICIES, PRACTICES, RESOLUTIONS OR ORDINANCES** Ordinance 7 - Recreation  
Board Policy 16.1.1 - Recreation Roll

**DATE:** April 12, 2023

---

**I. RECOMMENDATION**

That the Board of Trustees Make a Motion to Adopt Resolution Number 1901 which Preliminarily Approves the Report for Collection of Recreation Standby and Services Charges (Also Known as the Recreation Facility Fee and Beach Facility Fee), and Sets Forth the Public Hearing Date of Thursday, May 25 2023 at 6:00 p.m.

**II. 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 Tax Collection 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 is required to approve 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 the preliminary amount of the Recreation Facility Fee (RFF) and Beach Facility Fee (BFF). The resolution also sets the date for the required public hearing to consider the proposed Recreation Facility Fee and Beach Facility Fee prior to final approval by the Board. Upon final approval, the District provides Washoe County with appropriate fee amounts to be assessed on each individual parcel within the District, pursuant to the prescribed process.

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). Board direction during approval of the FY23/24 Tentative Budget (April 12, 2023) will inform the specific Recreation Facility Fee and Beach Facility to be included in the Preliminary Report. However, the Board may consider modifying the allocation of the combined fees prior to final approval. Final approval of the fees is scheduled for May 25<sup>th</sup>, following conducting of the required public hearing.

The Board is reminded that the method of collections refers to a process that is rooted in historical references. The report includes a table to establish those major events which link the current fee to those past events. Other sections cover budgetary and collection processes.

### **III. BID RESULTS**

N/A

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

Staff has prepared a preliminary budget for fiscal year 2023/24 that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Board direction, to be provided at the time of approval of the FY23/24 Tentative Budget (4/12/23) will inform the level of Recreation Facility Fee (per dwelling unit) to be included in the Preliminary Report as likely to be collected from all properties within the District to support planned expenditures within the Community Services Fund. Similarly, the Board will provide direction on the level of Beach Facility Fee expected to be collected from applicable properties to support planned expenditures within the Beach Fund. These costs will be referenced on the preliminary 2023/2024 Recreation Roll Report, subject to approval by the Board.

At the time of approval of this resolution and report, the recommendation is only

preliminary and may change by the May 25, 2023 date that is set for the public hearing and final Board adoption.

**V. ALTERNATIVES**

The Board can direct Staff to revise, change, or modify the Recreation Facility Fee and Beach Facility Fee as currently proposed for noticing for the May 25, 2023 public hearing.

**VI. COMMENTS**

**VII. DISTRICT IMPROVEMENT, COST REDUCTION, RETURN ON INVESTMENT OR PRODUCTIVITY ENHANCEMENT**

**VIII. BUSINESS IMPACT**

N/A

**IX. ATTACHMENTS**

1. Rec Roll 2023-2024 - RESOLUTION 1901
2. Rec Roll 2023-2024 - REPORT 04.12.23

**X. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES**

The Board is requested to provide direction on the Recreation Facility Fee and Beach Facility Fee to be included in the Preliminary Report for the Collection of Recreation Standby and Service Charges for Fiscal Year 2023/24.



**RESOLUTION NO. 1901**

**A RESOLUTION PRELIMINARILY APPROVING  
THE REPORT FOR COLLECTION OF RECREATION STANDBY AND SERVICE CHARGES  
(ALSO KNOWN AS THE RECREATION FACILITY FEE AND BEACH FACILITY FEE)  
FISCAL YEAR 2023-2024**

**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, related to recreation revenue charges to be collected for the fiscal year 2023-2024 for the use of Burnt Cedar, Ski and Incline Beaches as well as the availability of use of the Incline Village Championship and Mountain Golf Courses, Diamond Peak Ski Resort, Recreation Center, Tennis Center, Event Facilities, Parks, and other recreational properties, facilities and programs for the District and its people; and

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

**WHEREAS**, it is proposed that the charges contained in said report be collected by the , District in accordance with the provisions of NRS 318.201.

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

1. May 25, 2023, at 6:00 p.m. (or as soon thereafter as practicable), at 893 Southwood Boulevard, Incline Village, Nevada, is fixed as the time and place when and where this Board will hear said report and all objections and protests, if any, to the report, and may revise, change, reduce or modify any charge therein, and finally approve and adopt same.

2. The District Clerk shall cause notice of the filing of the report and of the time and place of hearing thereon to be published once a week for two weeks in the *Tahoe Daily Tribune*, a paper printed and published in the District.

\* \* \* \* \*

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 12th day of April, 2023, by the following vote:

AYES, and in favor thereof, Trustees

NOES,

ABSENT,

\_\_\_\_\_  
Melissa Robertson  
District Clerk

SEAL



**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, 2024**



**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 2023-2024, 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.** \$ [redacted] 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 \$ [redacted] 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, \$ [redacted] annual base Recreation Facility Fee and an additional \$ [redacted] 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 \$ [redacted]. 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.
- II.** The amount of moneys required for the fiscal year extending from July 1, 2023, to June 30, 2024, has been determined by this Board to be about \$ [REDACTED] for the Recreation Facility Fee and \$ [REDACTED] 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 2023-2024, 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 25, 2023

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

---

Dave Noble  
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 25, 2023, and that I caused notice of said hearing to be published on May \_\_ and May \_\_, 2023, in the *Tahoe Daily Tribune*.

Melissa Robertson  
District Clerk

I hereby certify that on May 26, 2023, 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.

Melissa Robertson  
District Clerk

Received and filed on:

\_\_\_\_\_

\_\_\_\_\_  
Washoe County Treasurer