RESOLUTION NO. 1494

Policy Statement

COLLECTION OF DELINQUENT SPECIAL ASSESSMENTS Incline Village General Improvement District

WHEREAS, the Board of Trustees of the Incline Village General Improvement District desires to establish a uniform policy regarding requests for relief from the collection of District special assessments, in order to assure that all property owners within the District receive equal treatment; and

WHEREAS, the actions of the Tahoe Regional Planning
Agency have prevented certain property owners from obtaining
building permits for their property; and

WHEREAS, the District has, in the past, denied all requests for relief from the collection of special assessments; and

WHEREAS, the Board of Trustees has received legal advice that the District does not have the legal authority to waive taxes, special assessments, penalties, and interest; and

WHEREAS, the Washoe County Treasurer will withhold property from tax sale upon the request of the District if only District special assessments are delinquent; and

WHEREAS, the Board of Trustees of the District does not believe it prudent or responsible to subordinate collection of special assessments to other taxes and assessments on the tax roll.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Incline Village General Improvement District that it is and shall be the policy of the District to deny requests for waiver of special assessments, penalties and interest, and requests for deferral of tax sales to collect such delinquencies.

BE IT FURTHER RESOLVED that the District staff is hereby authorized and directed to deny such requests for relief from special assessments without further authorization from the Board.

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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 $\underline{30th}$ day of ____May___, 1985.

AYES, and in favor thereof, Trustees:

Jane Maxfield, Pam Wight, Bobbie Gang, Greg McKay, Bob Wolf

NOES, Trustees: None

ABSENT, Trustees: None

Roberta Lang Secretary