

MEMORANDUM

TO: Board of Trustees

THROUGH: Bobby Magee
District General Manager

FROM: Adam Cripps
Assistant Director of Finance

SUBJECT: Review, discuss and possibly approve Resolution Number 1909: A Resolution Approving the Report for Collection of Recreation Standby and Service Charges for Fiscal Year 2024/2025.

DATE: May 31, 2024

I. RECOMMENDATION

That the Board of Trustees makes a motion

- 1) Set the Recreation Facility Fee at \$450.00 and Beach Facility Fee at \$330.00 for Fiscal Year 2024/25,
- 2) Adopt Resolution Number 1909 which approves the Report for Collection of Recreation Standby and Services Charges (also known as the Recreation Facility Fee and Beach Facility Fee) for fiscal year 2024/2025.

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. Comply with Nevada Revised Statutes and Administrative Code requirement for the budget process and document content.

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 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). Consistent with Board direction, the FY2024/25 does not yet reflect revenues from Facility Fees, pending Board consideration and action related to the appropriate level of fees for FY2024/25.

Per Board direction, the Public Hearing Notice provided flexibility for the Board to establish the Recreation Facility Fee and Beach Facility Fee for FY2024/25, provided that the combined fee does not exceed \$1,500.00.

The Board may consider establishing the allocation of the combined fees prior to final approval, 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.

IV. FINANCIAL IMPACT AND BUDGET

Staff has prepared a Final Budget for fiscal year 2024/25 that, upon final adoption, provides appropriations covering costs of operating, capital and debt in support of District activities. Per Board direction, the fiscal year 2024/25 Final Budget does not yet include revenues from Recreation and Beach Facility Fees; as such, the Final Budget will be adjusted, prior to adoption, pending Board action related to the FY2024/25 Facility Fees.

The estimated total revenues to be generated by the proposed fees and included in the fiscal year 2024/25 preliminary budget are as follows:

Community Services	Beach		
	Fund	Fund	Total
Recreation Facility Fee	\$3,699,450		
Beach Facility Fee		\$2,561,460	
<i>Total Combined Revenues</i>			<i>\$6,260,910</i>

IV. ALTERNATIVES

The Board can establish the Recreation and Beach Facility Fees at its discretion, provided that the combined fees do not exceed \$1,500.00.

Attachments:

- 1) Resolution No. 1909
- 2) Final Report for the Collection of Recreation Standby and Service Charges



RESOLUTION NO. 1909

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 2024-2025

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 2024-2025 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;

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 (in two separate and distinct line items identified as Recreation Facility Fee and Beach Facility Fee) on which general District taxes are to be collected for said year;

WHEREAS, the Board of Trustees agreed to fixing May 29, 2024 at 6:00 p.m. at the IVGID Administration Bldg. 893 Southwood Blvd., 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 four weeks prior to the date of hearing, in the Tahoe Daily Tribune, a newspaper of general circulation printed and published within the District.

WHEREAS, said Board met at said time and place and the Board fully heard all persons and considered all matters and was fully advised in the premises;



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 2024-2025 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.
- (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; parks; 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 2024-2025 become a lien.

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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 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 31st day of May, 2024, by the following vote:

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

Heidi H. White
District Clerk



**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, 2025**



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 2024-2025, 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:

Resolution Number	Date Approved	Venue Affected	Related Bond Maturity Date
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. Single Family Parcels, or Multi Residential Unit Parcels Included in the District Prior to June 1, 1968.** A \$450.00 annual base Recreation Facility Fee for each single family parcel, and a \$450.00 annual base Recreation Facility Fee per dwelling unit on a multi-residential unit parcel, whether such dwelling unit stands alone or is part of a multiple unit residential structure and whether or not such dwelling unit is separately assessed by the County Assessor; and an additional \$330.00 annual Beach Facility Fee per single family parcel or per dwelling unit in the case of multi-residential unit parcels, 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 is not a single family parcel or multi-residential unit parcel, a \$450.00 annual base Recreation Facility Fee and an additional \$330.00 annual Beach Facility Fee pertaining to the use of the beaches or boat launch 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 \$450.00. 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, as such will not be assessed an annual 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 and/or property (as described in A through C of this section) 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, 2024, to June 30, 2025, has been determined by this Board to be estimated at \$3,699,450 for the Recreation Facility Fee, and \$2,561,460 for the Beach Facility Fee. The Board of Trustees is evaluating the allocation of these funds between Recreation Facility Fee and the 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 parcel and/or property (as described in I.A. through I.C. above) within the District in accordance with the applicable rates and charges prescribed and established therefore as set forth in this report.
- IV.** The the parcel and/or property (as described in I.A. through I.C. above) so charged have been described by their Assessor Parcel Number (APN), used by the County Assessor in the County Tax Roll for the fiscal year 2024-2025, 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 the parcel and/or property (as described in I.A. through I.C. above) 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 parcel and/or property (as described in I.A. through I.C. above),



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 31, 2024

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

Sara Schmitz
Chair, 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 29, 2024, and that I caused notice of said hearing to be published on May 3, 10, 17 and May 24, 2024, in the *Tahoe Daily Tribune*.

Heidi H. White
District Clerk

I hereby certify that on May 29, 2024, 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 the dwelling unit, parcel and/or property (as described in I.A. through I.C. above), 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.

Heidi H. White
District Clerk

Received and filed on:

Washoe County Treasurer