

Mem # 3-1B

City of Carson City Agenda Report

Date Submitted: 09/08/06

Agenda Date Requested: 09/21/06
Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: Action to approve the removal of the taxes and penalties from parcel number 002-751-08 (located on Emerson Dr.), from the 2006/07 Real Property Tax Roll per NRS 361.320 in the amount of \$141.67.

Staff Summary: This property is owned by Sierra Pacific Power Company and was purchased by them in 2000. The Assessor's office was notified this year that this property is centrally assessed and therefore appraised and billed by the Department of Taxation per NRS. 361.320. The Assessor's office is asking that the 2006/07 real property taxes and penalties be removed from the Real Property tax roll.

Type of Action Requested: (check one)
 Resolution Ordinance
 Formal Action/Motion Other (Specify)

Does This Action Require A Business Impact Statement: Yes No

Recommended Board Action: Move to approve the removal of the taxes and penalties from parcel number 002-751-08 (located on Emerson Dr.), from the 2006/07 Real Property Tax Roll per NRS 361.320 in the amount of \$141.67.

Explanation for Recommended Board Action: This property is owned by Sierra Pacific Power Company and was purchased by them in 2000. The Assessor's office was notified this year that this property is centrally assessed and therefore appraised and billed by the Department of Taxation per NRS. 361.320. The Assessor's office is asking that the 2006/07 real property taxes and penalties be removed from the Real Property tax roll.

Parcel Number	Tax Year	Tax District	Assessed Value	Tax Amount Billed	Additional Penalties	Total Amount To Remove
002-751-08	2006/07	2.4	\$ 6,664	\$ 141.67	\$1.47	\$ 143.14

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.320.

Fiscal Impact: A decrease of \$ 141.67 from the Real Property Tax Roll for the 2006/07 fiscal year and the removal of \$1.47 of penalties.

Explanation of Impact: Reduction of the 2006/07 Real Property Tax Roll and removal of penalties.

Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Kimberly Adams, Property Appraiser I

Reviewed By: *Dod A. [Signature]* Date: 9/8/06
(Department Head)
Morton [Signature] Date: 9/12/06
(City Manager)
Michael T. [Signature] Date: 9/12/06
(District Attorney)
Mark [Signature] Date: 9/12/06
(Finance Director)

Board Action Taken:

Motion: _____ 1) _____ Aye/Nay
2) _____

(Vote Recorded By)