

Item #9-1A

**City of Carson City
Agenda Report**

Date Submitted: 06/18/2010

Agenda Date Requested: 07/01/10
Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: Action to approve the removal of the taxes and penalties from the unsecured 2007/08 tax roll per NRS 361.5607 in the amount of \$1,693.84. (Dave Dawley, Assessors Office).

Staff Summary: The Assessor's Office is requesting the Board of Supervisors to remove those taxes deemed uncollectible from the personal property taxes tax rolls. The Assessor's Office has attempted to collect the taxes using the approved methods under NRS 361.535 and 361.450. Most businesses have moved the personal property and we are unable to locate them. These taxes will result in a decrease for the 2007/08 fiscal year.

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: I move to approve the removal of the personal property taxes and penalties from the 2007/08 unsecured tax roll per NRS 361.5607 in the amount of \$1,693.84. (Dave Dawley, Assessors Office).

Explanation for Recommended Board Action: The Assessor's Office is requesting the Board of Supervisors to remove those taxes deemed uncollectible from the personal property taxes tax rolls. The Assessor's Office has attempted to collect the taxes using the approved methods under NRS 361.535 and 361.450. Most businesses have moved the personal property and we are unable to locate them. These taxes will resulted in a decrease for the 2007/08 fiscal year.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.768

Fiscal Impact: A decrease of \$1,693.84 from the 2007-08 Personal Property Tax Rolls.

Explanation of Impact: Reduction of the 2007-08 Personal Property Tax Rolls.

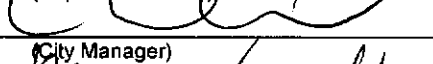
Funding Source: Various Tax Entities.

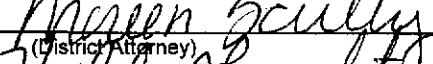
Alternatives: Approve, Modify, or Deny.

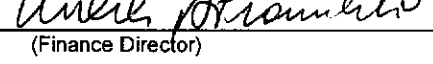
Supporting Material: None.

Prepared By: Dave Dawley, Assessor

Reviewed By:  Date: 6/09/10
(Department Head) Assessor

 Date: 6/22/10
(City Manager)

 Date: 6/22/10
(District Attorney)

 Date: 6/22/10
(Finance Director)

Board Action Taken:

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

(Vote Recorded By)

| ACCT # | Business Name | Taxes | Penalties | Total | Reason for deletion |
|---------|----------------------------------|--------|-----------|----------|---|
| CB39772 | Folsom Electric Co | 245.54 | 24.55 | \$270.09 | Out of Business (OOB), unable to locate (UTL) |
| CB39788 | Budget Rent-A-Car System, Inc | 2.07 | 0.20 | \$2.27 | Out of Business (OOB), unable to locate (UTL) |
| CB40098 | Quizno's | 359.85 | 69.99 | \$429.84 | Out of Business (OOB), unable to locate (UTL) |
| CB40661 | Body Heat Fine Tanning Salons | 331.79 | 33.18 | \$364.97 | OOB, Claim filed with Bankruptcy Court |
| CB41089 | Body Heat Fine Tanning Salons | 306.66 | 30.67 | \$337.33 | OOB, Claim filed with Bankruptcy Court |
| CB41760 | Getting-it-done | 2.44 | 0.24 | 2.68 | UTL, Business License revoked |
| CB41887 | All about Kids, LLC | 22.59 | 2.26 | 24.85 | UTL |
| CB41971 | Guides4.com | 147.19 | 14.72 | 161.91 | UTL |
| CB42621 | Action Janitorial & Custom floor | 30.75 | 3.08 | 33.83 | Inactive per business license |
| CB42895 | Baez Lawn Service | 51.25 | 5.13 | 56.38 | Inactive per business license |
| CB43029 | US Express Leasing Inc | 8.81 | 0.88 | 9.69 | Penalties, equipment is gone |

\$1,693.84