

**City of Carson City
Agenda Report**

Date Submitted: 12/11/12

Agenda Date Requested: 12/20/12
Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the correction, increase of the taxes for the 2011/12 and the 2012/13 tax years for parcel number 009-031-23 (2310 S Curry St) per NRS 361.765 in the amount of \$2,279.15 (Kimberly Adams, Assessors Office).

Staff Summary: Due to a factual error, the improvement value for the property located at 2310 S Curry St. (parcel number 009-031-23) was incorrect for the 2011/12 and the 2012/13 fiscal years. This resulted in an incorrect tax bill for the 2011/12 and 2012/13 years. The Assessors office is requesting that the current fiscal year taxes be corrected and refunded in the amount of \$2,279.15 per NRS 361.765.

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: To approve the correction, increase of the taxes for the 2011/12 and the 2012/13 tax years for parcel number 009-031-23 (2310 S Curry St) per NRS 361.765 in the amount of \$2,279.15 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: Due to a factual error, the improvement value for the property located at 2310 S Curry St., owned by Ewing Irrigation Products INC (parcel number 009-031-23) was incorrect for the 2011/12 and the 2012/13 fiscal years. This resulted in an incorrect tax bill for the 2011/12 and 2012/13 years. The Assessors office is requesting that the current fiscal year taxes be corrected and refunded in the amount of \$2,279.15 per NRS 361.765. The property owner was notified via certified mail for this correction (see supporting material).

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.765.

Fiscal Impact: A increase of \$1,204.65 (2011/12) and \$1,074.50 (2012/13) for a total of \$2,279.15 to Real Property Tax Rolls.

Explanation of Impact: Increase of the 2011/12 and 2012/13 Real Property Tax Roll.

Fiscal Year	Amount Billed	Current Assessed Value	Correct Tax Amount	Correct Assessed Value	Amount Due
2011/12	\$8,742.62	\$274,304	\$9,817.12	\$308,017	\$1,074.50
2012/13	\$9,087.45	\$248,291	\$10,292.10	\$281,205	<u>\$1,204.65</u>

TOTAL AMOUNT DUE: \$2,279.15

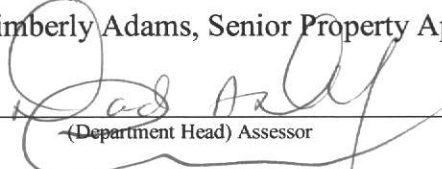
Funding Source: Various Tax Entities.

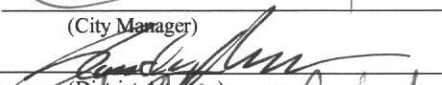
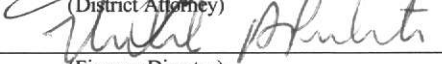
Alternatives: Approve, Modify, or Deny.

Supporting Material: Copy of certified letter mailed to property owner.

Prepared By: Kimberly Adams, Senior Property Appraiser

Reviewed By:


 (Department Head) Assessor

 (City Manager)

 (District Attorney)

 (Finance Director)

Date: 12/5/12
 Date: 12/6/12
 Date: 12/11/12
 Date: 12/11/12

Board Action Taken:

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

 (Vote Recorded By)



CARSON CITY, NEVADA
CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

December 4, 2012

EWING IRRIGATION PRODUCTS INC
3441 E HARBOUR DR
PHOENIX, AZ 85034

VIA: certified mail

RE: Consent agenda --- amended tax bill
(009-031-23 – Property located at 2310 S Curry St.)

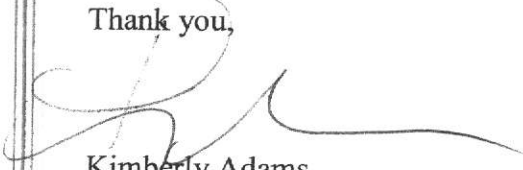
Dear Ewing Irrigation Products Inc;

This letter is to notify you that on December 20, 2012, the Carson City Board of Supervisors will be voting on a consent agenda item concerning the property taxes for your property located at 2310 S Curry St. During the recent reappraisal of this property it was discovered that the site improvements ie: blacktop, canopy, fencing etc were removed from the assessed valuation for both the 2011/12 and 2012/13 fiscal years. This in turn resulted in an incorrect tax bill for both of those years. Per NRS 361.765 this correction must be brought before the Board of Supervisors in order to approve the increase to the Real Property tax rolls. The Carson City Board of Supervisors will determine whether or not to approve the correction of the taxes for the 2011/12 and 2012/13 tax years. If approved, the 2011/12 taxes will see an increase of \$1,204.65 and the 2012/13 will see an increase of \$1,074.50 for a total of \$2,279.15.

If the Board of Supervisors approves the consent agenda item, you will be notified by the Carson City Treasurer's office regarding the amended tax bill. You are encouraged to attend this meeting should you have any objections. This meeting will be held on December 20, 2012 at the Community Center located at 851 E. William St, in the Sierra Room at 8:30 a.m.

Please do not hesitate to contact us, should you have any questions (775) 887-2130.

Thank you,


Kimberly Adams
Senior Property Appraiser

DAVID A. DAWLEY - CARSON CITY ASSESSOR

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