

**City of Carson City  
Agenda Report**

**Date Submitted:** 05/28/13

**Agenda Date Requested:** 06/06/13

**Time Requested:** Consent

**To:** Mayor and Supervisors

**From:** Assessor's Office

**Subject Title:** For Possible Action: To approve the partial removal and refund of Real Property Taxes for Parcel Numbers 004-202-01 (201 E Proctor St.), 004-202-02 (205 E Proctor St.) and 004-215-07 (108 E Proctor St.) for the 2012/13 tax year per NRS 361.060 in the amount of \$832.24 (Kimberly Adams, Assessors Office).

**Staff Summary:** Assessors Parcel Numbers 004-202-01 (201 E Proctor St.), 004-202-02 (205 E Proctor St.) and 004-215-07 (108 E Proctor St.) were purchased by Carson City on April 24, 2013 document # 433618. Per NRS 361.060, these parcels are now exempt. The Assessors Office is asking that the property tax be prorated from July 1, 2012 through April 24, 2013 and that the remaining amount be removed and refunded from the 2012/13 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:** To approve the partial removal and refund of Real Property Taxes for Parcel Numbers 004-202-01 (201 E Proctor St.), 004-202-02 (205 E Proctor St.) and 004-215-07 (108 E Proctor St.) for the 2012/13 tax year per NRS 361.060 in the amount of \$832.24 (Kimberly Adams, Assessors Office).

**Explanation for Recommended Board Action:** Assessors Parcel Numbers 004-202-01 (201 E Proctor St.), 004-202-02 (205 E Proctor St.) and 004-215-07 (108 E Proctor St.) were purchased by Carson City from Fireside Investments LLC on April 24, 2013 document # 433618. Per NRS 361.060, these parcels are now exempt. The Assessors Office is asking that the property tax be prorated from July 1, 2012 through April 24, 2013 and that the remaining amount be removed and refunded from the 2012/13 Real Property Tax Roll.

Parcel Number	Amount Billed	Amount to Remain	Amount to Remove	Amount Paid	Amount of Refund
004-202-01	\$ 494.10	\$ 403.40	\$ 90.70	\$ 494.10	\$ 90.70
004-202-01	\$ 555.33	\$ 453.39	\$ 101.94	\$ 555.33	\$ 101.94
004-215-07	\$ 3,484.38	\$ 2,844.78	\$ 639.60	\$ 3,484.38	\$ 639.60
	\$ 4,533.81	\$ 3,701.57	\$ 832.24	\$ 4,533.81	\$ 832.24

**Applicable Statute, Code, Policy, Rule or Regulation:** NRS 361.060.

**Fiscal Impact:** A decrease for Parcel Number 004-202-01 in the amount of \$90.70 for fiscal year 2012/13. Parcel Number 004-202-02 decreased in the amount of \$101.94 for fiscal year 2012/13. And Parcel Number 004-215-07 decreased in the amount of \$639.60 for fiscal year 2012/13.

**Explanation of Impact:** Decrease to the 2012/13 Real Property Tax Roll.

**Funding Source:** Various Tax Entities.

**Alternatives:** Approve, Modify, or Deny.

**Supporting Material:** None.

**Prepared By:** Kimberly Adams, Senior Property Appraiser

<b>Reviewed By:</b>		Date: <u>5/24/13</u>
	(Department Head) Assessor	
		Date: <u>5/18/13</u>
	(City Manager)	
		Date: <u>5/28/13</u>
	(District Attorney)	
		Date: <u>5/28/13</u>
	(Finance Director)	

**Board Action Taken:**

Motion: \_\_\_\_\_

1) _____	Aye/Nay
2) _____	_____
	_____
	_____
	_____

\_\_\_\_\_  
(Vote Recorded By)

To  
Remove

90.7 +  
101.94 +  
135.6 +  
832.24 M+  
0.0

To  
Amtn

403.0 +  
657.39 +  
2,974.75 +  
3,701.57 M+  
0.0

total  
billed

196.1 +  
25.23 +  
5,416.35 +  
6,578.91 M+  
0.0

832.24 -  
3,701.57 -  
0.0 M+

Parcel #..... 004-202-01 Current Owner... **CARSON CITY**  
 Property Loc... 201 E PROCTOR ST 2013 Roll #...: 005619  
 Billed to..... **FIRESIDE INVESTMENTS, LLC** District.....: 1.5  
 3269 MADONNA DRIVE Tax Service...:  
 EDGEWOOD, KY 41017-0000 Land Use Code: 402

**Outstanding Taxes:**

Prior Year	Tax	Penlty/Intrst	Total	Amount Paid	Total Due
<u>Current Year</u>					
08/20	125.10		125.10	125.10	.00
10/01	123.00		123.00	123.00	.00
01/07	123.00		123.00	123.00	.00
03/04	123.00		123.00	123.00	.00
Totls	494.10	.00	494.10	494.10	

No Taxes Owing

F9=Scan >/< ≥  
 F12=End F13=Show History F14=Print Summary F17=Assessor's File Inquiry

SOLD 4/24/13 (298 DAYS taxable)  
 47 Days exempt.

$$494.10 / 365 = 1.35349 / \text{Per Day}$$

$$1.35349 \times 298 = 403.34 \quad 403.40$$

$$1.35349 \times 47 = 90.61 \quad 90.70$$

Remove 90.70

Parcel #..... 004-202-02 Current Owner... CARSON CITY  
 Property Loc... 205 E PROCTOR ST 2013 Roll #...: 005620  
 Billed to..... FIRESIDE INVESTMENTS, LLC District.....: 1.5  
 3269 MADONNA DRIVE Tax Service...:  
 EDGEWOOD, KY 41017-0000 Land Use Code: 400

**Outstanding Taxes:**

Prior Year	Tax	Penlty/Intrst	Total	Amount Paid	Total Due
<u>Current Year</u>					
08/20	141.33		141.33	141.33	No Taxes Owing .00
10/01	138.00		138.00	138.00	.00
01/07	138.00		138.00	138.00	.00
03/04	138.00		138.00	138.00	.00
Totls	555.33	.00	555.33	555.33	

F9=Scan >/< ≥  
 F12=End F13=Show History F14=Print Summary F17=Assessor's File Inquiry

SOLD 4/24/13 (298 Days taxable)  
 (67 Days Exempt)

$$555.33 / 365 = 1.52145$$

$$1.52145 \times 298 = 453.39$$

$$1.52145 \times 67 = 101.94$$

Remove 101.94

Parcel #..... 004-215-07 Current Owner... CARSON CITY  
 Property Loc... 108 E PROCTOR ST 2013 Roll #...: 005621  
 Billed to..... FIRESIDE INVESTMENTS, LLC District.....: 1.5  
 3269 MADONNA DRIVE Tax Service...:  
 EDGEWOOD, KY 41017-0000 Land Use Code: 410

**Outstanding Taxes:**

Prior Year	Tax	Penlty/Intrst	Total	Amount Paid	Total Due
<u>Current Year</u>					
08/20	871.38		871.38	871.38	No Taxes Owing .00
10/01	871.00		871.00	871.00	.00
01/07	871.00		871.00	871.00	.00
03/04	871.00		871.00	871.00	.00
<b>Totls</b>	<b>3,484.38</b>	<b>.00</b>	<b>3,484.38</b>	<b>3,484.38</b>	

F9=Scan >/< ≥  
 F12=End F13=Show History F14=Print Summary F17=Assessor's File Inquiry

SOLD 4/24/13

(298 Days taxable)  
 (67 Days exempt)

$$3,484.38 / 365 = 9.54624$$

$$298 \times 9.54624 = 2844.78$$

$$67 \times 9.54624 = 639.60$$

Remain 639.60