Hem# 4-1

City of Carson City Agenda Report

Date Submitted: 12/26/07 Agenda Date Requested: 01/03/08

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: Action to approve the partial removal and refund of \$202.61 from the 2006/07 taxes year and the removal of taxes/penalties from the 2007/08 tax year for parcel number 010-011-10 (located in El Dorado Canyon) per NRS 361.050.

Staff Summary: The property located in El Dorado Canyon (APN 010-011-10) was purchased by the United States of America on November 2, 2006. This property became tax exempt as of November 2, 2006 per NRS 361.050. The Assessor's office is asking that the 2006/07 taxes be prorated from July 1, 2006 thru November 2, 2006 and that the taxes and penalties be removed from the 2007/08 tax roll.

| (X) Formal Action/Motion () | Other (Specify) |
|------------------------------|-----------------|
| | Ordinance |

Recommended Board Action: I move to approve the partial removal and refund of \$202.61 from the 2006/07 taxes year and the removal of taxes/penalties from the 2007/08 tax year for parcel number 010-011-10 (located in El Dorado Canyon) per NRS 361.050.

Explanation for Recommended Board Action: The property located in El Dorado Canyon (APN 010-011-10) became exempt per NRS 361.050, when it was purchased by the United States of America on November 2, 2006. The Assessor's office is asking that the 2006/07 taxes be prorated from July 1, 2006 thru November 2, 2006 and that the taxes and penalties be removed from the 2007/08 tax roll. The property is located within Sec. 6, Sec. 7 and Sec. 18, T.15 N.; R. 22 E. and is described with both a section quarter description and a government lot description. Legal descriptions typically do not contain "government or fractional lot" numbers. Because of this, the Assessor's office did not consider the legal description to be complete. Upon researching recorded documents it was determined that the "Lots", as described, were in reference to "government/fractional lots" so the legal description was complete. The ownership has been updated and the taxes can now be adjusted to reflect the exempt status.

exempt status.

| Parcel Number | Tax Year | Tax District | Amount Billed | Penalty to to be Removed 2007/08 | Amount to remove From Roll 2006/07 & 2007/08 | Amount Paid to date 2006/07 only | Amount to Refund From the 2006/07 Fiscal yr | Amount to remain on Roll 2006/07 |
|------------------|-------------|-----------------|------------------|---|--|--|---|--|
| 010-011-10 | 2006/07 | 2.1 | 308.13 | 0.00 | 202.61 | 308.13 | 202.61 | 105.52 |
| TOTALS: | 2007/08 | 2.1 | 330.30 | <u>11.69</u> | 330.30 | 0.00 | 0.00 | 0.00 |
| | | | 638.43 | 11.69 | 532.91 | 308.13 | 202.61 | 105.52 |

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.060.

Fiscal Impact: A decrease of \$202.61 from the 2006/07 Real Property Tax Roll and a decrease of 330.31 from the 2007/08 Real Property Tax Roll.

Explanation of Impact: Reduction of the Real Property Tax Roll for 2006/07 and the 2007/08.

Funding Source: Various Tax Entities.

| Alternatives: A | oprove, Modify, or Deny | • | | |
|----------------------------------|---|--------------|---------------|--------------------|
| Supporting Mat | erial: None. | | | |
| Prepared By: Kill Reviewed By: _ | (Department Head) (City Manager) (District Attorney) (Finance Director) | Appra | Date: 12/21/2 | 107 6/07 107 |
| Board Action Ta | iken: | | | |
| Motion: | | 1) _ 2) _ | | Aye/Na |
| (Vote Reco | rded Bv) | | | |

Board of Supervisors - Tax Calculations

Parcel # 010-011-10

Tax Year 2006/07

| AssessedTaxActual Tax# daysAmountTotal tax\$Total tax\$Total tax\$Total tax\$Actual TaxAmountPenlty Pd.Amount pd.Total tax\$Total tax\$Value forDistictAmountin aPertaxableto remainof daysto removeAmountPaiddo notlessto remainAmount\$ 14,196.00\$ 0.02928\$ 308.13365\$ 0.844192125\$ 105.52240\$ 202.61\$ 308.13308.130n/a\$ 105.52202.61 | 4 | | | | | \$ TO REM | AIN ON ROLL | \$ TO REMOV | TO REMOVE FROM ROLL | NA CLO | OEMONOR | | | | |
|---|-----------|------------|------------|--------|-------------|-----------|--------------|--------------|---------------------|------------|----------|------------|------------|--------------|-----------|
| Amountin aPertaxableto remainof days notto removeAmountAmountPaiddo not\$ 308.13365\$ 0.844192125\$ 105.52240\$ 202.61\$ 308.13308.130 | Assessed | Тах | Actual Tax | # days | | Total # | Total tax & | | | | NEW CARO | AUNUAUN S | a | | |
| Amount in a Billed Per taxable to remain days of days not to remove to remove Amount Paid do not do n | Value for | Distint | | | 1 | # inso. | Otal lax \$ | lotal# | Total tax \$ | Actual Tax | Amount | Penity Pd. | Amount nd | Total tay & | |
| Billed year Day days on tax roll taxable from tax roll Billed to date refund \$ 308.13 365 \$ 0.844192 125 \$ 105.52 240 \$ 202.61 \$ 308.13 308.13 0 | 101 201 | חשות | Amount | n n | Per | taxable | to remain | A 42.00 20.4 | | | | | | ו חומו ומץ ש | lotai |
| \$ 308.13 365 \$ 0.844192 125 \$ 105.52 240 \$ 202.61 \$ 308.13 308.13 308.13 0 | Tavor | | | | | | 110000 | or days 110t | to remove | 200 | Paid | do not | ese. | to remain | A |
| \$ 308.13 365 \$ 0.844192 125 \$ 105.52 240 \$ 202.61 \$ 308.13 308.13 0 | CAYES | 7.7 | Silled | year | Dav | dave | Los vet no | | | | | Т | | to teniani | Amount |
| \$ 308.13 365 \$ 0.844192 125 \$ 105.52 240 \$ 202.61 \$ 308.13 308.13 0 | 41,100,00 | | | | | | סוו נמא וסוו | 1 | rom tax roll | Billed | to date | | henet | Iles vet do | |
| 202.61 \$ 308.13 308.13 0 | 4,196.00 | \$ 0.02928 | θ | 365 | \$ 0.844192 | 125 | 105 50 | 3,3 | | | | 1 | A STATE OF | Oil tax roll | to retund |
| | | | | | | | 20.001 e | 740 | \$ 202.61 | \$ 308.13 | 308.13 | _ | | 6 | |
| | | | | | | | | | | | | , | Π | 20.001 ¢ | 202.61 |
| | | | | | | | | | | | | | | | |

Tax Year 2007/08

TOTAL AMOUNT TO REMOVE AND REFUND FROM 06/07 \$ 202.61

| | _ | | _ | _ | | | | _ | | | | | |
|---------------|-----------------|---------------------|--|--------------|-----------------------|--------------------|---------------|--|--------------------|--------------|-----------|-----|---|
| | | | | lotal | | to remain Amount | | to date to remove w/ penalty on tax roll to remove | COLLEGE | | \$ 341.99 | | |
| | | | Total | lotal tax \$ | | to remain | | on tax roll | | u | ÷ | | |
| | | | | OI IIIOUIN | | remove | | w/ penalty | | 341 00 | | | |
| | TOVED | | Amount | | of nonly. | of perilly | | to remove | | 11.69 | | | |
| | S TO BE REMOVED | | Amount | | Paid | | 4-4-6- | to date | | , | | | |
| | | | Actual Tax | | Amount | | 7 | | | \$ 330.30 \$ | | | i |
| | LICK HOLL | | lotal tax \$ Actual Tax Amount Amount Amount | | to remove | | from tax roll | | 6 | | | | |
| TO BEHOVE THE | | H | Total # | | of days not to remove | | taxable | 1 | | > | - | _ | |
| IN ON BOLL | | Total tay & | oral tax & | | to remain | | on tax roll | | 330.30 | 00:000 | *25.25 | ine | |
| \$ TO REMA | | Total # | | oldevet | Lavable | 1 | days | | 365 | | | | |
| | | Amount | | Par | | 200 | Cay | | \$ 0.904932 | | *** | | |
| | | # days | | ina | | Vear | | | င္ပဝင္ | | | | |
| | | Actual Tax # days | | Amonut | | Billed | | 22020 | 9 330.30 | | | | |
| | | Тах | | Distict | | 2.7 | | 0.00000 | 0.050501 | | | | |
| | A | Assessed | | value ror | , | axes | | \$ 19.023.00 0.029207 | 20:0-010: | | | | |
| | | _ | | = | = | = | = | = | - | = | = | _ | |

TOTAL AMOUNT TO REMOVE FROM 07/08 \$341.99