

Item # 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.

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 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	11.69	330.30	0.00	0.00	0.00
			638.43	11.69	532.91	308.13	202.61	105.52

Applicable Statute, 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.

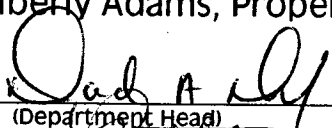
Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

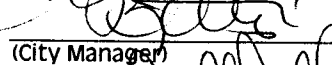
Supporting Material: None.

Prepared By: Kimberly Adams, Property Appraiser II

Reviewed By:


(Department Head)

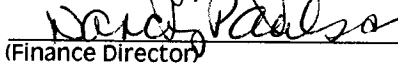
Date: 12/21/07


(City Manager)

Date: 12/26/07


(District Attorney)

Date: 12/26/07


(Finance Director)

Date: 12/26/07

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

Board of Supervisors - Tax Calculations

Parcel # 010-011-10

Tax	Year	2006/07
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				\$ TO REMAIN ON ROLL			\$ TO REMOVE FROM ROLL			\$ TO BE REMOVED & REFUNDED					
Assessed	Tax	Actual Tax	# days	Amount	Total #	Total tax \$	Total #	Total tax \$	Actual Tax	Amount	Penalty Pd.	Amount pd.	Total tax \$	Total	
Value for	District	Amount	in a	Per	taxable	to remain	of days not	to remove	Amount	Paid	do not	less	to remain	Amount	
Taxes	2.1	Billed	year	Day	days	on tax roll	taxable	from tax roll	Billed	to date	refund	penalty	on tax roll	To refund	
\$ 14,196.00	\$ 0.02928	\$ 308.13	365	\$ 0.844192	125	\$ 105.52	240	\$ 202.61	\$ 308.13	308.13	0	n/a	\$ 105.52	202.61	

Tax	Year	2007/08
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TOTAL AMOUNT TO REMOVE AND REFUND FROM 06/07 \$ 202.61

				\$ TO REMAIN ON ROLL			\$ TO REMOVE FROM ROLL			\$ TO BE REMOVED					
Assessed	Tax	Actual Tax	# days	Amount	Total #	Total tax \$	Total #	Total tax \$	Actual Tax	Amount	Amount of penalty	Amount to remove	Total tax \$	Total	
Value for	District	Amount	in a	Per	taxable	to remain	of days not	to remove	Amount	Paid	to remove	remove	to remain	Amount	
Taxes	2.1	Billed	year	Day	days	on tax roll	taxable	from tax roll	Billed	to date	to remove	w/ penalty	on tax roll	to remove	
\$ 19,023.00	0.029207	\$ 330.30	365	\$ 0.904932	365	\$ 330.30	0	\$ -	\$ 330.30	\$ -	\$ 11.69	\$ 341.99	\$ -	\$ 341.99	

TOTAL AMOUNT TO REMOVE FROM 07/08 \$341.99