

Item # 6B

City of Carson City Agenda Report

Date Submitted: 02/25/08

Agenda Date Requested: 03/06/08

Time requested: 5 minutes

To: Mayor and Supervisors

From: Assessors Office/ Treasurer's Office

Subject Title: Action to introduce on first reading, Bill No. ____, an ordinance amending Carson City Municipal Code Title 2, Administration and Personnel, by adding a new chapter to Title 2 designated chapter 2.41, Collection of Taxes on Personal Property, by adding a new section to chapter 2.41 designated section 2.41.010, County Treasurer to Collect Taxes on Personal Property, and other matters properly relating thereto.

Staff Summary: The addition of Chapter 2.41.010 to Title 2 of the Carson City Municipal Code designates the Carson City Treasurer to collect taxes on personal property in Carson City that are otherwise collectible by the Carson City Assessor.

Type of Action Requested: (check one)
() Resolution (☒) Ordinance (First Reading)
() Formal Action/Motion () Other (Specify)

Does This Action Require A Business Impact Statement: () Yes
(☒) No

Recommended Board Action: I move to introduce on first reading, Bill No. ____, an ordinance amending Carson City Municipal Code Title 2, Administration and Personnel, by adding a new chapter to Title 2 designated chapter 2.41, Collection of Taxes on Personal Property, by adding a new section to chapter 2.41 designated section 2.41.010, County Treasurer to Collect Taxes on Personal Property, and other matters properly relating thereto.

Explanation for Recommended Board Action: In a joint effort of the Carson City Assessor and the Carson City Treasurer, workflow and staffing were analyzed to determine the most cost affective method of collecting personal property taxes. Per Nevada Revised Statute (NRS) 361.5605, the Treasurer and Assessor are requesting the Board of Supervisors designate the Carson City Treasurer to collect taxes on

powers, duties, and liabilities as the Carson City Assessor under chapter 361 of NRS for the collection of those taxes on personal property.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.5605

Fiscal Impact: None

Explanation of Impact: Transfer of duties of collecting personal property taxes.

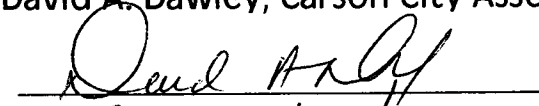
Funding Source: None

Alternatives: Approve or modify in accordance with NRS361.5605

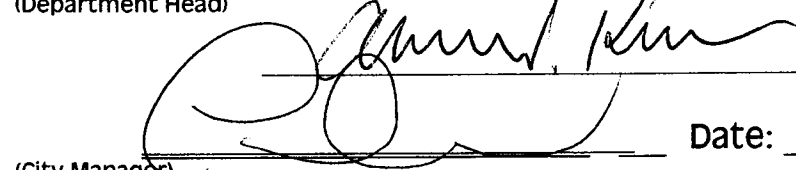
Supporting Material: None

Prepared By: David A. Dawley, Carson City Assessor

Reviewed By:
(Department Head)

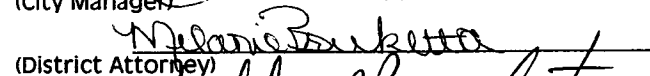


Date: 2-26-08



Date: 2-26-08

(City Manager)



Date: 2-26-08

(District Attorney)



Date: 2-26-08

(Finance Director)

Date: 2-26-08

Board Action Taken:

Motion: _____

1) _____
2) _____

Aye/Nay

(Vote Recorded By)

ORDINANCE NO. _____

BILL NO. _____

AN ORDINANCE AMENDING CARSON CITY MUNICIPAL CODE TITLE 2, ADMINISTRATION AND PERSONNEL, BY ADDING A NEW CHAPTER TO TITLE 2 DESIGNATED CHAPTER 2.41, COLLECTION OF TAXES ON PERSONAL PROPERTY, BY ADDING A NEW SECTION TO CHAPTER 2.41 DESIGNATED SECTION 2.41.010, COUNTY TREASURER TO COLLECT TAXES ON PERSONAL PROPERTY, AND OTHER MATTERS PROPERLY RELATED THERETO.

THE BOARD OF SUPERVISORS OF CARSON CITY DO ORDAIN:

SECTION I:

That Title 2 of the Carson City Municipal Code is hereby amended as follows:

Title 2 ADMINISTRATION AND PERSONNEL

Note to Title 2

Chapter 2.02 BOARD OF SUPERVISORS

Chapter 2.04 CLASSIFIED SERVICE

Chapter 2.06 UNCLASSIFIED COMPENSATION

Chapter 2.08 FIRE DEPARTMENT

Chapter 2.14 BOARD OF HEALTH

Chapter 2.16 CARSON CITY PARKS AND RECREATION COMMISSION

Chapter 2.18 SHADE TREE COUNCIL

Chapter 2.28 ELECTION BOARD OFFICERS

Chapter 2.29 PAYMENT OF BILLS

Chapter 2.32 LOST OR ABANDONED PROPERTY

Chapter 2.34 CODE OF ETHICS FOR ELECTED AND APPOINTED OFFICIALS

Chapter 2.35 FEES ON COURT ACTIONS TO SUPPORT PRO BONO PROGRAMS AND TO PROVIDE LEGAL SERVICES TO ABUSED OR NEGLECTED CHILDREN OR VICTIMS OF DOMESTIC VIOLENCE

Chapter 2.36 FEES ON COURT ACTIONS TO SUPPORT PROGRAM OF MEDIATION

Chapter 2.37 FEES ON COURT ACTIONS TO SUPPORT PROGRAMS FOR PREVENTION AND TREATMENT OF ABUSE OF ALCOHOL AND DRUGS

Chapter 2.38 DEPARTMENT OF ALTERNATIVE SENTENCING

Chapter 2.39 ADDITIONAL ADMINISTRATIVE ASSESSMENT FOR MISDEMEANOR: AUTHORIZATION; COLLECTION; DISTRIBUTION; LIMITATIONS ON USE

Chapter 2.40 COMMISSION ON PERSONAL PROPERTY TAX AND THE ACCOUNT FOR THE ACQUISITION AND IMPROVEMENT OF TECHNOLOGY IN THE OFFICE OF THE COUNTY ASSESSOR

Chapter. 2.41 COLLECTION OF TAXES ON PERSONAL PROPERTY

SECTION II:

That Chapter 2.41 is hereby added to the Carson City Municipal Code as follows:

CHAPTER 2.41 COLLECTION OF TAXES ON PERSONAL PROPERTY

2.41.010 County Treasurer to Collect Taxes on Personal Property

SECTION III:

That Section 2.41.010 is hereby added to the Carson City Municipal Code as follows:

2.41.010 County Treasurer to Collect Taxes on Personal Property

Pursuant to NRS 361.5605, the Carson City Board of Supervisors hereby designates the Carson City Treasurer to collect taxes on personal property in Carson City that are otherwise collectible by the Carson City Assessor. The

Carson City Treasurer shall have the same rights, powers, duties and liabilities as the Carson City Assessor under chapter 361 of NRS for the collection of those taxes on personal property.

SECTION IV:

That no other provisions of the Carson City Municipal Code are affected by this ordinance.

PROPOSED on _____ (month) _____ (day), 2008.

PROPOSED by Supervisor Pete Livermore

PASSED _____ (month) _____ (day), 2008.

VOTE: AYES: SUPERVISORS: _____

NAYS: SUPERVISORS: _____

ABSENT: SUPERVISORS: _____

Marv Teixeira, Mayor

ATTEST:

ALAN GLOVER, CLERK/RECORDER.

This ordinance shall be in force and effect from and after the _____ day of the month of _____ of the year, 2008.