

Item # 5

**City of Carson City
Agenda Report**

Date Submitted: 03/7/08

Agenda Date Requested: 03/20/08

Time requested: 5 minutes

To: Mayor and Supervisors

From: Assessors Office/ Treasurer's Office

Subject Title: Action to adopt on second reading, Bill No. 110, 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 (Second Reading)
☐ Formal Action/Motion ☐ Other (Specify)

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

Recommended Board Action: I move to adopt on second reading, Bill No. 110, 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 personal property. 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.

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

Fiscal Impact: None

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

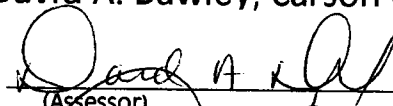
Funding Source: None

Alternatives: Approve or modify in accordance with NRS361.5605

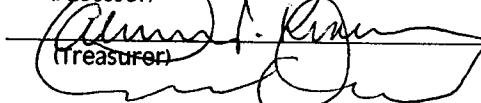
Supporting Material: None

Prepared By: David A. Dawley, Carson City Assessor

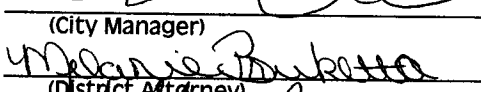
Reviewed By:
(Department Head)


(Assessor)

Date: 3/7/08


(Treasurer)

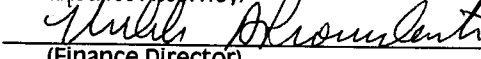
Date: 3-7-08


(City Manager)

Date: 3/11/08


(District Attorney)

Date: 3-11-08


(Finance Director)

Date: 3-11-08

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)