

Item # 5-1B

**City of Carson City
Agenda Report**

Date Submitted: 02/10/09

Agenda Date Requested: 02/19/09

Time requested: Consent

To: Mayor and Supervisors

From: Al Kramer, Carson City Treasurer

Subject Title: Waiver of taxes due on purchased parcel

Staff Summary: Open space bought property from Mexican Dam LLC. Taxes were paid. While exempt because owned by city, the following year generated a recapture tax bill of \$40.09.

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

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

Recommended Board Action: Make motion to waive these taxes and take them off the tax roll..

Explanation for Recommended Board Action: When the purchase was made, all taxes were paid. It is difficult to know before hand what parcels will have a recapture amount due the following year.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.4725

Fiscal Impact: \$40.09

Explanation of Impact: N/A

Funding Source: N/A

Alternatives: Not ratify

Supporting Material:

Prepared By: Alvin P. Kramer, Carson City Treasurer

Reviewed By: [Signature]

(Finance Director)

Date: 2-10-09

(City Manager)

Date: 2-10-09

(District Attorney)

Date: 2-10-09

Board Action Taken:

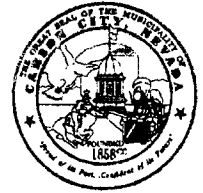
Motion: _____ 1) _____ Aye/Nay
2) _____

(Vote Recorded By)

Al Kramer
Carson City Treasurer
(775) 887-2092

CARSON CITY CONSOLIDATED MUNICIPALITY REAL PROPERTY TAXES FOR FISCAL YEAR 2008 - 2009

TAXES FROM JULY 1, 2008 THRU JUNE 30, 2009



PROPERTY LOCATION / DESCRIPTION

PARCEL NUMBER 010-121-44 DISTRICT 2.1 ROLL NUMBER 002869 PROPERTY LOCATION 2980 SNYDER AVE

CARSON CITY
% PARKS DEPT
3303 BUTTI WAY STE 9
CARSON CITY NV 89701-3488

00848

MAKE REMITTANCE PAYABLE TO:
CARSON CITY TREASURER
TAX DEPARTMENT
201 N. CARSON STREET # 5
CARSON CITY, NV 89701

YOUR CHECK IS YOUR RECEIPT

IF ADDITIONAL RECEIPT IS NEEDED, RETURN
ENTIRE TAX BILL WITH PAYMENT AND SELF-
ADDRESSED STAMPED ENVELOPE.

NOTE: IF YOU HAVE A LENDER WHO PAYS YOUR TAXES, PLEASE FORWARD THIS TAX BILL TO THEM.

ASSESSED VALUATION		DISTRIBUTION OF TAX AMOUNTS				
DESCRIPTION	VALUE	TAXING AGENCY	RATE	PREABATEMENT AMOUNT	ABATEMENT/RECAPTURE AMOUNT	TAX AMOUNT
Real Estate	\$37,313	CITY OPER.	1.4791		\$18.97	\$18.97
Exemptions	37,313-	CO-OP EXT.	0.0128		.16	.16
		SR. CIT.	0.0500		.64	.64
		ST. MED. INDGT.	0.0150		.19	.19
		HOSP. SUP. INDG	0.1000		1.28	1.28
		CAP. PROJ. (L)	0.0500		.64	.64
		SCHOOL OPER.	0.7500		9.62	9.62
		SCH. DEBT (V)	0.4700		6.03	6.03
		STATE OF NV	0.1700		2.18	2.18
		SUB-CONSERV.	0.0300		.38	.38
		Ad Valorem Totals	3.1269		40.09	40.09
NET ASSESSED	\$0					
Information concerning taxing authorization, rates and uses of taxes collected can be found at www.tax.state.nv.us , or by calling 775-887-2092.						
TOTAL TAX DUE						\$40.09

Thank you for remembering to put your parcel # on your check.

You can pay your property tax bill on-line at www.iscintl.com/carsoncity/property__tax.html

TAXES TOTALING \$100 OR LESS MUST BE PAID ON THE FIRST INSTALLMENT AS INDICATED. FAILURE TO RECEIVE AN INDIVIDUAL TAX BILL DOES NOT EXCUSE THE TIMELY PAYMENT OF TAXES. IF ANY PERSON CHARGED WITH TAXES, WHICH ARE A LIEN ON REAL PROPERTY FAILS TO PAY:

1. ANY ONE QUARTER OF SUCH TAXES ON OR WITHIN 10 DAYS FOLLOWING THE DAY SUCH TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 4 PERCENT.
2. ANY TWO INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATER INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 5 PERCENT OF THE TWO INSTALLMENTS DUE.
3. ANY THREE INSTALLMENTS OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE DAY THE LATEST INSTALLMENT OF TAXES BECOME DUE, THERE MUST BE ADDED THERETO A PENALTY OF 6 PERCENT OF THE THREE INSTALLMENTS DUE.
4. THE FULL AMOUNT OF SUCH TAXES, TOGETHER WITH ACCUMULATED PENALTIES, ON OR WITHIN 10 DAYS FOLLOWING THE FIRST MONDAY OF MARCH, THERE MUST BE ADDED THERETO A PENALTY OF 7 PERCENT OF THE FULL AMOUNT OF SUCH TAXES.

1ST INSTALLMENT

DUE ON OR BEFORE
August 18, 2008

PARCEL NUMBER
010-121-44

AMOUNT
\$40.09

DETACH AND MAIL THIS STUB WHEN PAYING 1ST INSTALLMENT.

MAIL TO: CARSON CITY TREASURER
TAX DEPARTMENT
201 N. CARSON STREET # 5
CARSON CITY, NV 89701

IF MAILING ADDRESS HAS CHANGED MAKE CHANGE HERE

STREET _____
CITY _____
STATE _____ ZIP _____

AUTHORIZED SIGNATURE

Melion Ram LLC