

Item # 3-4

**City of Carson City
Agenda Report**

Date Submitted: 02/20/09

Agenda Date Requested: 03/05/09

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: Action to approve the partial removal/refund of taxes for parcel numbers 007-031-04 (portion of Section 17, T. 15 N. R. 20 E.) and 007-091-26 (portion of Section 9, T. 15 N. R. 20 E.) from the 2008/09 Real Property Tax Roll per NRS 361.060 in the amount of \$ 321.13 (refund in the amount of \$294.13).

Staff Summary: The properties located within a portion of Section 9 and Section 17 (T. 15 N. R. 20 E.) were purchased by Carson City on September 18, 2008 under a Contract of Sale agreement (Parcel #'s 007-031-04 and 007-091-26). On January 9, 2009 a deed was recorded completing the contract and thereby transferring legal ownership to Carson City. This property is now tax exempt per NRS 361.060. The Assessor's office is asking that the taxes be prorated from July 1, 2008 thru January 9, 2009 and that the remaining amount be removed from the 2008/09 Real Property Tax Roll. The Assessor's office is also requesting that a partial refund be issued for the amount of taxes that were overpaid.

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/refund of taxes for parcel numbers 007-031-04 (portion of Section 17, T. 15 N. R. 20 E.) and 007-091-26 (portion of Section 9, T. 15 N. R. 20 E.) from the 2008/09 Real Property Tax Roll per NRS 361.060 in the amount of \$ 321.13 (refund in the amount of \$294.13).

Explanation for Recommended Board Action: The properties located within a portion of Section 9 and Section 17 (T. 15 N. R. 20 E.) were purchased by Carson City on September 18, 2008 under a Contract of Sale agreement (Parcel #'s 007-031-04 and 007-091-26). On January 9, 2009 a deed was recorded completing the contract and thereby transferring legal ownership to Carson City. This property is now tax exempt per NRS 361.060. The Assessor's office is asking that the taxes be prorated from July 1, 2008 thru January 9, 2009 and that the remaining amount be removed from the 2008/09 Real Property Tax Roll. The Assessor's office is also requesting that a partial refund be issued for the amount of taxes that were overpaid.

Parcel Number	Tax Year	Tax District	Amount Billed	Amount to remove from Roll	Amount to remain on Roll	Amount paid to date	Amount to refund
007-031-04	2008/09	2.3	110.20	51.93	58.27	83.20	24.93
007-091-26	2008-09	2.3	571.27	269.20	302.07	571.27	269.20
		TOTALS:	681.47	321.13	360.34	654.47	294.13

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

Fiscal Impact: A decrease of \$ 321.13 from the Real Property Tax Roll for the 2008/09 fiscal year.

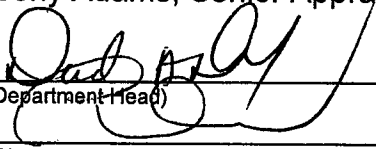
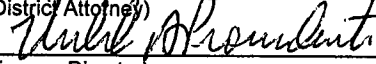
Explanation of Impact: Reduction of the Real Property Tax Roll.

Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Kimberly Adams, Senior Appraiser

Reviewed By:  Date: 2/19/09
 (Department Head)
 Date: 2/24/09
 (City Manager)
 Date: 2-24-09
 (District Attorney)
 Date: 2-24-09
 (Finance Director)

Board Action Taken:

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

 (Vote Recorded By)