

Item #9-1A

CITY OF CARSON CITY
REQUEST FOR BOARD ACTION

DATE SUBMITTED: 4/23/2010 AGENDA DATE REQUESTED: May 6, 2010
TIME REQUESTED: Consent Agenda

TO: Mayor and Supervisors
FROM: Al Kramer, Treasurer

SUBJECT TITLE: Action to approve the reduction of the real property tax roll for property identified as subdivision common area. Taxes and penalties to be removed from roll is \$3,367.70.

Staff Summary: Until this year these properties were misidentified as saleable lots, causing property taxes to be calculated. Affected parcels are 9-801-01, 9-801-11, 9-802-02 and 9-813-08. Taxes and penalties to be removed from roll is \$3,367.70.

TYPE OF ACTION REQUESTED: (Check One)
() Resolutions () Ordinance
(X) Formal Action/Motion () Other (Specify)

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

RECOMMENDED BOARD ACTION: ^{I move} Motion to approve the reduction of the real property tax roll for five parcels now identified as subdivision common area. Affected parcels are 9-801-01, 9-801-11, 9-802-02 and 9-813-08. Taxes and penalties to be removed from roll is \$3,367.70.

Explanation for Recommended Board Action: Taxes should never have been assessed to these parcels.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.233

FISCAL IMPACT: \$3,367.70 to various taxing entities
FUNDING SOURCE: All real property taxing entities
EXPLANATION OF IMPACT: Refunded property taxes

Prepared by
Al Kramer : [Signature] Date: 4/27/10
Finance Director: [Signature] Date: 4/27/10
District Attorney: [Signature] Date: 4/27/10
City Manager: [Signature] Date: 4/27/10

BOARD ACTION:
Motion: _____ 1: _____ (Aye) : (Nay)
2: _____

(Vote Recorded By)

Senate Bill No. 358--Senators Beers and Nolan

Joint Sponsors: Assemblymen Christensen,
Allen, Mabey and Sibley

CHAPTER.....

AN ACT relating to the taxation of property; revising the provisions governing the assessment of ad valorem taxes and special assessments upon the property in a common-interest community; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. The Legislature hereby finds and declares that:

1. The organization of real property into any form of a common-interest community creates a uniform set of circumstances for the purposes of assessment and taxation which differ from those regarding other forms of ownership in which there is no similar commonality of interest, in that the value of the common elements of each type of common-interest community is necessarily represented in the separate valuation of each individual unit within such a community;

2. By virtue of their payment of the taxes and special assessments imposed upon the value of their individual units in a common-interest community, the owners of those units pay taxes and special assessments upon the value of the common elements of the community; and

3. Since the common elements of a common-interest community are therefore collectively taxed through the separate assessment and taxation of the individual units of the community, any additional assessment and taxation of the common elements of the community constitutes an unconstitutional double taxation of that property.

Sec. 2. Chapter 361 of NRS is hereby amended by adding thereto a new section to read as follows:

1. Notwithstanding any other provision of law:

(a) Any ad valorem taxes or special assessments assessed upon any real property within a common-interest community:

(1) Must be assessed upon the community units and not upon the common-interest community as a whole; and

(2) Must not be assessed upon any common elements of the common-interest community.

(b) Each community unit must be assessed separately for the purposes of ad valorem taxes and special assessments.

(c) Any lien created by the levy of an ad valorem tax or special assessment upon a community unit applies only to the community unit assessed and does not apply to any other portion of the common-interest community.

2. For the purposes of this section:

(a) "Ad valorem tax" means an ad valorem tax levied by any governmental entity or political subdivision in this State on or after July 1, 2006.

(b) "Common elements" means all real property within a common-interest community other than the community units, which is owned:

(1) By the community association;

(2) By any person on behalf or for the benefit of the owners of the community units; or

(3) Jointly by the owners of the community units.

(c) "Common-interest community" means real property with respect to which a person, by virtue of his ownership of a community unit, is obligated to pay for any real property other than that unit. The term includes a common-interest community governed by the provisions of chapter 116 of NRS, a condominium project governed by the provisions of chapter 117 of NRS and any time-share project, planned unit development or other real property which is organized as a common-interest community in this State.

(d) "Community association" means an association whose membership:

(1) Consists exclusively of the owners of the community units or their elected or appointed representatives; and

(2) Is a required condition of the ownership of a community unit.

(e) "Community unit" means a physical portion of a common-interest community designated for separate ownership or occupancy.

(f) "Special assessment" means a special assessment levied by any governmental entity or political subdivision in this State on or after July 1, 2006.

Sec. 3. NRS 116.1105 is hereby amended to read as follows:

116.1105 ~~{1}~~ In a cooperative, unless the declaration provides that the interest of a unit's owner in a unit and its allocated interests is real estate for all purposes, that interest is personal property.

~~{2}~~ In a condominium or planned community:

~~(a) If there is any unit's owner other than a declarant, each unit that has been created, together with its interest in the common elements, constitutes for all purposes a separate parcel of real estate.~~

~~—(b) If there is any unit's owner other than a declarant, each unit must be separately taxed and assessed, and no separate tax or assessment may be rendered against any common elements for which a declarant has reserved no developmental rights.~~

~~—3. Any portion of the common elements for which the declarant has reserved any developmental right must be separately taxed and assessed against the declarant, and the declarant alone is liable for payment of those taxes.~~

~~—4. If there is no unit's owner other than a declarant, the real estate comprising the common interest community may be taxed and assessed in any manner provided by law.~~

Sec. 4. NRS 116.1203 is hereby amended to read as follows:

116.1203 1. Except as otherwise provided in subsection 2, if a planned community contains no more than 12 units and is not subject to any developmental rights, it is subject only to NRS ~~116.1105,~~ 116.1106 and 116.1107 unless the declaration provides that this entire chapter is applicable.

2. Except for NRS 116.3104, 116.31043, 116.31046 and 116.31138, the provisions of NRS 116.3101 to 116.3119, inclusive, and the definitions set forth in NRS 116.005 to 116.095, inclusive, to the extent that such definitions are necessary in construing any of those provisions, apply to a residential planned community containing more than six units.



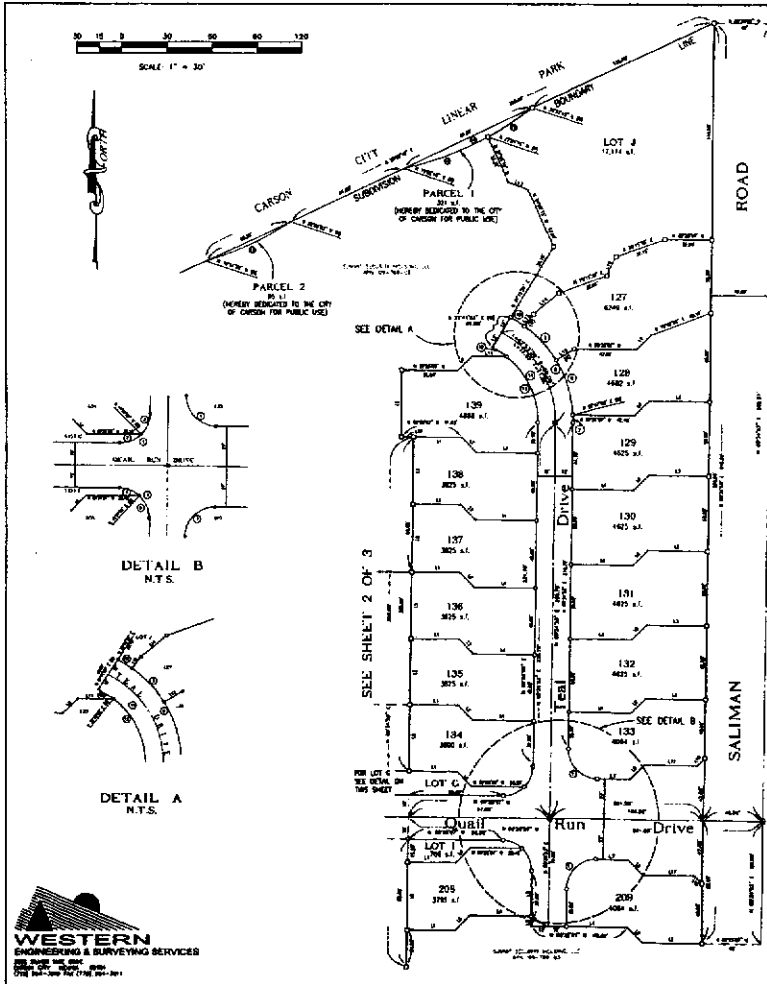
2405-C

DRAWING NUMBER
Heritage Park 3

DRAWING NUMBER

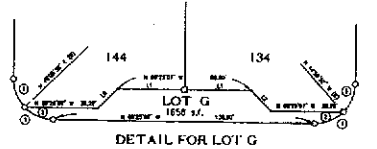
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DRAWING NUMBER



LINE #	BEARING	DISTANCE	AREA	PERIMETER	NOTE
1	S 88° 15' 00" W	100.00			
2	S 88° 15' 00" W	100.00			
3	S 88° 15' 00" W	100.00			
4	S 88° 15' 00" W	100.00			
5	S 88° 15' 00" W	100.00			
6	S 88° 15' 00" W	100.00			
7	S 88° 15' 00" W	100.00			
8	S 88° 15' 00" W	100.00			
9	S 88° 15' 00" W	100.00			
10	S 88° 15' 00" W	100.00			
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23	S 88° 15' 00" W	100.00			
24	S 88° 15' 00" W	100.00			
25	S 88° 15' 00" W	100.00			
26	S 88° 15' 00" W	100.00			
27	S 88° 15' 00" W	100.00			
28	S 88° 15' 00" W	100.00			
29	S 88° 15' 00" W	100.00			
30	S 88° 15' 00" W	100.00			

LINE #	BEARING	DISTANCE	AREA	PERIMETER	NOTE
31	S 88° 15' 00" W	100.00			
32	S 88° 15' 00" W	100.00			
33	S 88° 15' 00" W	100.00			
34	S 88° 15' 00" W	100.00			
35	S 88° 15' 00" W	100.00			
36	S 88° 15' 00" W	100.00			
37	S 88° 15' 00" W	100.00			
38	S 88° 15' 00" W	100.00			
39	S 88° 15' 00" W	100.00			
40	S 88° 15' 00" W	100.00			
41	S 88° 15' 00" W	100.00			
42	S 88° 15' 00" W	100.00			
43	S 88° 15' 00" W	100.00			
44	S 88° 15' 00" W	100.00			
45	S 88° 15' 00" W	100.00			
46	S 88° 15' 00" W	100.00			
47	S 88° 15' 00" W	100.00			
48	S 88° 15' 00" W	100.00			
49	S 88° 15' 00" W	100.00			
50	S 88° 15' 00" W	100.00			
51	S 88° 15' 00" W	100.00			
52	S 88° 15' 00" W	100.00			
53	S 88° 15' 00" W	100.00			
54	S 88° 15' 00" W	100.00			
55	S 88° 15' 00" W	100.00			
56	S 88° 15' 00" W	100.00			
57	S 88° 15' 00" W	100.00			
58	S 88° 15' 00" W	100.00			
59	S 88° 15' 00" W	100.00			
60	S 88° 15' 00" W	100.00			



- NOTES:
- FOR BIDS OF REPAIRS SEE SHEET 1 OF 3
 - THESE PARCELS ARE SUBJECT TO THE CARSON CITY GROWTH MANAGEMENT ORDINANCES AND ALL PROPERTY OWNERS SHALL COMPLY WITH THE PROVISIONS OF SAID ORDINANCES.
 - A GRADING PLAN SHALL BE SUBMITTED FOR EACH PARCEL BY THE LOT DEVELOPER TO CARSON CITY DEVELOPMENT ENGINEERING FOR APPROVAL PRIOR TO THE BEGINSING OF A BUILDING PERMIT.
 - ALL AREAS DISTURBED DURING DEVELOPMENT ACTIVITIES SHALL BE TEMPORARILY STABILIZED DURING THE CONSTRUCTION PERIOD AND PERMANENTLY STABILIZED BEFORE CELEBRATION OF THE CONSTRUCTION PERMIT. ALL DISTURBED AREAS WILL BE REPLANTED WITH NATIVE AND/OR ADAPTED VEGETATION SPECIES.
 - A BUDGET STATEMENT FOR PUBLIC UTILITIES IS HEREBY DECORATED OVER ALL PRIVATE STREETS AND ALL COMMON AREAS EXCEPT WHERE THERE ARE STRUCTURES LOCATED WITHIN THE COMMON AREAS.
 - THE AREA SHOWN BETWEEN THE STREET RIGHT OF WAY AND THE FRONT FENCING FACE AND SETBACK CONDITIONS SHALL BE COMMON OPEN SPACE FOR PUBLIC UTILITIES, DRAINAGE & LANDSCAPING.
 - ALL INTERNAL ROADS WITHIN THIS SUBDIVISION ARE PRIVATE ROADS UNLESS OTHERWISE NOTED BY THE HOMEOWNERS ASSOCIATION.

- LEGEND
- - SET MAIL & THE P.L.S. 2000 IN CONCRETE CURB
 - - INDICATES 6" x 6" CURB AND GUT FLX 2000
 - - INDICATES A CALCULATED POINT, NOTHING FOUND OR SET
 - - SET CLASS "M" CEMENTUM MONUMENT P.L.S. 2000

FINAL MAP
 FOR
HERITAGE PARK
PHASE 3
 AT QUAIL RUN
 PLANNED UNIT DEVELOPMENT, SENIOR RESORT COMMUNITY
 LOCATED WITHIN THE 1/4 OF
 SECTION 20, T. 15 N., R. 20 E., M.D.B.M.
 CARSON CITY, NEVADA
SHEET 3 OF 3 SHEETS

2405-C

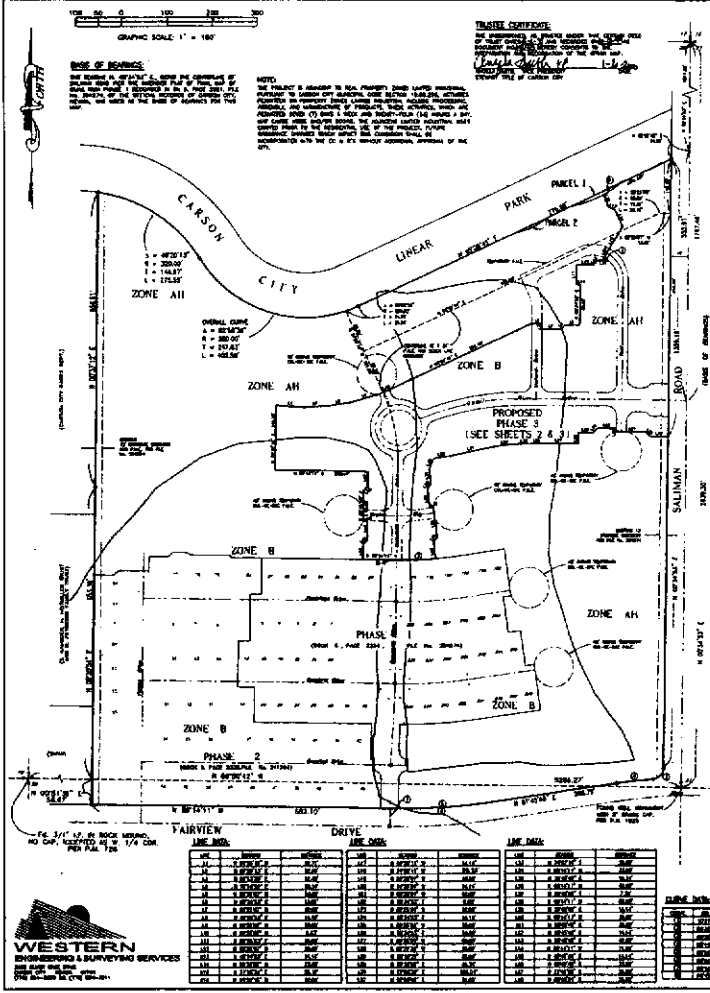
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OWNER'S CERTIFICATE:
I, the undersigned, being the owner of the above described property, do hereby certify that the information furnished herein is true and correct to the best of my knowledge and belief, and that I have no knowledge of any facts which would render the same false or misleading.

DATE OF RECORD:
2/1/2000

DATE OF RECORD:
2/1/2000

THE COMPANY'S STATEMENT:
The undersigned hereby certifies that the plan has been prepared and that the information furnished herein is true and correct to the best of my knowledge and belief, and that I have no knowledge of any facts which would render the same false or misleading.

DATE OF RECORD:
2/1/2000

BOARD OF SUPERVISORS' APPROVAL:
The undersigned hereby certifies that the plan has been prepared and that the information furnished herein is true and correct to the best of my knowledge and belief, and that I have no knowledge of any facts which would render the same false or misleading.

DATE OF RECORD:
2/1/2000

ADJACENT PROPERTY OWNERS:
The undersigned hereby certifies that the plan has been prepared and that the information furnished herein is true and correct to the best of my knowledge and belief, and that I have no knowledge of any facts which would render the same false or misleading.

DATE OF RECORD:
2/1/2000

FINAL AREA SURVEYED = 36.27 Acres
TOTAL AREA PHASE 3 = 4.233 Acres

ADJACENT PROPERTY OWNERS:
The undersigned hereby certifies that the plan has been prepared and that the information furnished herein is true and correct to the best of my knowledge and belief, and that I have no knowledge of any facts which would render the same false or misleading.

DATE OF RECORD:
2/1/2000

ADJACENT PROPERTY OWNERS:
The undersigned hereby certifies that the plan has been prepared and that the information furnished herein is true and correct to the best of my knowledge and belief, and that I have no knowledge of any facts which would render the same false or misleading.

DATE OF RECORD:
2/1/2000

ADJACENT PROPERTY OWNERS:
The undersigned hereby certifies that the plan has been prepared and that the information furnished herein is true and correct to the best of my knowledge and belief, and that I have no knowledge of any facts which would render the same false or misleading.

DATE OF RECORD:
2/1/2000

ADJACENT PROPERTY OWNERS:
The undersigned hereby certifies that the plan has been prepared and that the information furnished herein is true and correct to the best of my knowledge and belief, and that I have no knowledge of any facts which would render the same false or misleading.

DATE OF RECORD:
2/1/2000

ADJACENT PROPERTY OWNERS:
The undersigned hereby certifies that the plan has been prepared and that the information furnished herein is true and correct to the best of my knowledge and belief, and that I have no knowledge of any facts which would render the same false or misleading.

DATE OF RECORD:
2/1/2000

FINAL MAP
FOR
HERITAGE PARK
PHASE 3
AT QUAIL RUN
PLANNED UNIT DEVELOPMENT, SENIOR RESORT COMMUNITY
LOCATED WITHIN THE 1/4 OF
SECTION 20, T. 15 N., R. 20 E., M.D.B.M.
CARSON CITY NEVADA
SHEET 1 OF 3 SHEETS

2405-F

2405-A

2405

RECORDED AT THE
REQUEST OF

Carson City Engineering

2005 SEP -7 PM 2:01

FILE NO. 342345

ALAN GLOVER
CARSON CITY RECORDER

A.P.N. 9-801-1 & 2
9-802-01 to 10
9-803-01 to 04
9-804-01 to 05
9-805-01 & 02
9-806-01

CERTIFICATE OF AMENDMENT FEES M GP RR

To: Lawrence A. Werner, P.E. 3804
Carson City Engineer
2621 Northgate Lane
Carson City, Nevada 89703


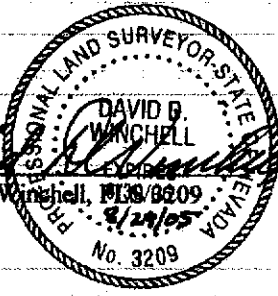
This is to amend that certain Final Map for Heritage Park Phase 3 at Quail Run, recorded May 3, 2001, in Book 9 at Page 2405 as File No. 261247 in the Official Records of Carson City, Nevada.

The amendment is as follows:


The following note should have been placed on the above described Final Map before it was recorded:

Acknowledgment of Notice Requirement

A non-buildable easement will be maintained along lot lines where a zero setback is utilized and/or both structures do not maintain a minimum 5.00' setback from a common lot line, in consideration of International Residential Code, Section R302. This covenant and agreement shall run with the land and shall be binding upon the owners, any future owners or assignees and shall continue in effect so long as the two buildings remain thereon or unless otherwise released by the authority of the Chief Building Official.

By: 
David D. Wanchell, PLS/BS209


I hereby certify that I have examined the Certificate of Amendment and that the changes to the original document specified therein are provided for in applicable sections of NRS 278.010 to 278.630, inclusive, NRS 625.340 to 625.380, inclusive, and local ordinances adopted pursuant thereto, and I am satisfied this Certificate of Amendment so amends the document as to make it technically correct.


Lawrence A. Werner, P.E. 3804
Carson City Engineer

Dated: 9/6/05

342345