

**City of Carson City
Agenda Report**

Date Submitted: 07/26/11

Agenda Date Requested: 08/04/11
Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the removal of the taxes and penalties from the unsecured 2007/08 tax roll in the amount of \$1,058.13 and from the unsecured 2008/09 tax roll in the amount of \$6,140.67 per NRS 361.5607 for a total of \$7,198.80 (Kimberly Adams, Assessors Office).

Staff Summary: The Assessor's Office is requesting the Board of Supervisors to remove those taxes and penalties that have been deemed uncollectible from the personal property taxes tax rolls. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and 361.450. Most businesses have moved the personal property and we are unable to locate them. These taxes will result in a decrease of \$1,058.13 from the 2007/08 fiscal year and a decrease of \$6,140.67 from the 2008/09 fiscal year.

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: To approve the removal of the taxes and penalties from the unsecured 2007/08 tax roll in the amount of \$1,058.13 and from the unsecured 2008/09 tax roll in the amount of \$6,140.67 per NRS 361.5607 for a total of \$7,198.80 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: The Assessor's Office is requesting the Board of Supervisors to remove those taxes and penalties that have been deemed uncollectible from the personal property taxes tax rolls. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and 361.450. Most businesses have moved the personal property and we are unable to locate them. These taxes will result in a decrease of \$1,058.13 from the 2007/08 fiscal year and a decrease of \$6,140.67 from the 2008/09 fiscal year.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.768

Fiscal Impact: A decrease of \$1,058.13 from the 2007/08 Personal Property Tax Roll and a decrease of \$6,140.67 from the 2008/09 Personal Property Tax Roll.

Explanation of Impact: Reduction of the 2007/08 and the 2008/09 Personal Property Tax Rolls.

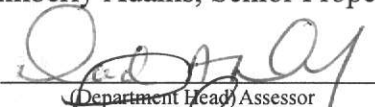
Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Kimberly Adams, Senior Property Appraiser

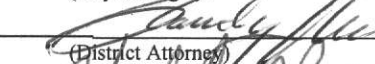
Reviewed By:


(Department Head) Assessor

Date: 7/21/2011


(City Manager)

Date: 7/26/11


(District Attorney)

Date: 7/26/11


(Finance Director)

Date: 7/26/11

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)