

**City of Carson City
Agenda Report**

Date Submitted: 05/29/12

Agenda Date Requested: 06/07/12

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the correction and increase of the taxes for the 2009/10, 2010/11 tax years for personal property account number MH 006124 (76 Shady Tree Ln #76) per NRS 361.767 in the amount of \$1,514.19 (Kimberly Adams, Assessors Office).

Staff Summary: In 2009, the manufactured home that is located at 76 Shady Tree Ln was installed at Cottonwood Mobile Home Park. However, the Assessors office was not notified by the park owner, the owner of the manufactured home, or by the seller of the manufactured home regarding the purchase or installation of the home. An installation permit was issued through the building department, but due to a clerical error the home was never added to the personal property tax roll. The Assessors office is requesting that the 2009/10 and the 2010/11 fiscal year personal property taxes be corrected and billed for a total amount due of \$1,514.19 per NRS 361.767. The Assessors office will make payment arrangements with the owner and there will be no penalties added as long as the payment agreement is met.

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 correction and increase of the taxes for the 2009/10, 2010/11 tax years for personal property account number MH 006124 (76 Shady Tree Ln #76) per NRS 361.767 in the amount of \$1,514.19 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: In 2009, the manufactured home that is located at 76 Shady Tree Ln was installed at Cottonwood Mobile Home Park. However, the Assessors office was not notified by the park owner, the owner of the manufactured home, or by the seller of the manufactured home regarding the purchase or installation of the home. An installation permit was issued through the building department, but due to a clerical error the home was never added to the personal property tax roll. The Assessors office is requesting that the 2009/10 and the 2010/11 fiscal year personal property taxes be corrected and billed for a total amount due of \$1,514.19 per NRS 361.767. The Assessors office will make payment arrangements with the owner and there will be no penalties added as long as the payment agreement is met.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.767.

Fiscal Impact: An increase of \$781.41 (2009/10) and \$732.78 (2010/11) for a total of \$1,514.19 to Personal Property Tax Rolls.

Explanation of Impact: An increase of \$781.41 (2009/10) and \$732.78 (2010/11) for a total of \$1,514.19 to Personal Property Tax Rolls.

Fiscal Year	Assessed Value	Tax Rate	Amount Due
2009/10	\$ 24,982.00	\$ 3.1279	\$ 781.41
2010/11	\$ 23,733.00	\$ 3.0876	\$ 732.78
Total:			\$ 1,514.19

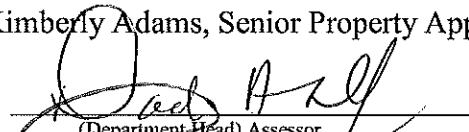
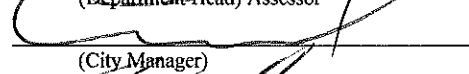
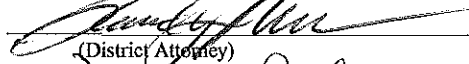
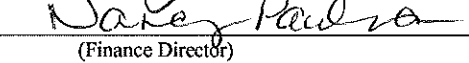
Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Kimberly Adams, Senior Property Appraiser

Reviewed By:


(Department Head) Assessor

(City Manager)

(District Attorney)

(Finance Director)

Date: 5/23/12

Date: 5/29/12

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Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)