City of Carson City Agenda Report

Date Submitted: 06/12/12 **Agenda Date Requested:** 06/21/12 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 2008/09, 2009/10 tax rolls per NRS 361.5607 in the amount of \$15,756.67 (Dave Dawley, 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 for the 2008/09 and 2009/10 fiscal years. **Type of Action Requested:** (check one) () Resolution () Ordinance (X) Formal Action/Motion () Other (Specify) Does This Action Require A Business Impact Statement: () Yes (X) No Recommended Board Action: To approve the removal of the personal property taxes and penalties from the 2008/09 unsecured tax roll per NRS 361.5607 in the amount of \$8,044.65 and \$7,712.02 from the 2009/10 fiscal year. (Dave Dawley, Assessors Office). Explanation for Recommended Board Action: The Assessor's Office is requesting the Board of Supervisors to remove those taxes and penalties be deemed uncollectible from the personal property taxes tax rolls. The Assessor's Office has attempted to collect the taxes

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

in a decrease for the 2008/09 and 2009/10 fiscal years.

Fiscal Impact: A decrease of \$8,044.65 from the 2008/09 Personal Property Tax Roll

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

and \$7,712.02 from the 2009/10 Personal Property Tax Roll.

Explanation of Impact: Reduction of the 2008/09 and 2009/10 Personal Property Tax Rolls. Funding Source: Various Tax Entities. Alternatives: Approve, Modify, or Deny. Supporting Material: None. Prepared By: Dave Dawley, Assessor Date: 6/11/12sor
Date: 6/12/12Date: 6/12/12Reviewed By: (Department Head) Assessor (City Manager) Julsa Date: Cd12/12 **Board Action Taken:** Motion: ______ 1) _____ Aye/Nay _____ (Vote Recorded By)