City of Carson City
Agenda Report

Date Submitted: 09/11/12

Agenda Date Requested: 09/20/12
Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the correction/increase of the taxes for the 2011/12 and 2012/13 tax years for parcel number 007-181-06 (130 Cogorno Wy) per NRS 361.765 in the amount of $237.94 (Kimberly Adams, Assessors Office).

Staff Summary: The owner of assessor parcel number 007-181-06 (130 Cogorno Wy) was receiving the 3% "owner occupied" tax cap on the above stated property located in Carson City. The owner was also claiming "owner occupied" status in Washoe County. Per NRS 361.4723 (a) "Primary residence of the owner" means a residence which: (1) Is designated by the owner as the primary residence of the owner in this State, exclusive of any other residence of the owner in this State; The property owners actual primary residence is in fact located in Washoe County. The Assessors office is requesting that the abatement be adjusted so that the taxes will reflect the correct alternate tax cap for both the 2011/12 and 2012/13 tax year per NRS 361.765. This will result in an increase to the Real Property tax rolls in the amount of $80.78 (2011/12) and $157.16 (2012/13), for a total of $237.94.

Type of Action Requested: (check one)

(___) Resolution
(_X_) Formal Action/Motion
(____) Ordinance
(____) Other (Specify)

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

Recommended Board Action: To approve the correction/increase of the taxes for the 2011/12 and 2012/13 tax years for parcel number 007-181-06 (130 Cogorno Wy) per NRS 361.765 in the amount of $237.94 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: The owner of assessor parcel number 007-181-06 (130 Cogorno Wy) was receiving the 3% "owner occupied" tax cap on the above stated property located in Carson City. The owner was also claiming "owner occupied" status in Washoe County. Per NRS 361.4723 (a) "Primary residence of the owner" means a residence which: (1) Is designated by the owner as the primary residence of the owner in this State, exclusive of any other residence of the owner in this State; The property owners actual primary residence is in fact located in Washoe County. The Assessors office is requesting that the abatement be adjusted so that the taxes will reflect the correct alternate tax cap for both the 2011/12 and 2012/13 tax year per NRS 361.765. This will result in an increase to the Real Property tax rolls in the amount of $80.78 (2011/12) and $157.16 (2012/13), for a total of $237.94.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.4723 (a) and 361.765.

Fiscal Impact: An increase of $80.78 (2011/12) and $157.16 (2012/13), for a total of $237.94 to Real Property Tax Rolls.

Explanation of Impact: Increase of the 2011/12 and the 2012/13 Real 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: ______________________ Date: 9/7/12
(Department Head) Assessor

______________________ Date: 9/11/12
(City Manager)

______________________ Date: 9/11/12
(District Attorney)

______________________ Date: 9/11/12
(Finance Director)

Board Action Taken:

Motion: ______________________ 1) ______________ Aye/Nay
2) ______________

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(Vote Recorded By)