

**City of Carson City
Agenda Report**

Date Submitted: 09/25/12

Agenda Date Requested: 10/04/12

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the partial removal and refund of Real Property Taxes for Parcel Number 009-153-13 (S. Carson St.) for the 2012/13 tax year per NRS 361.055 in the amount of \$218.84 (Kimberly Adams, Assessors Office).

Staff Summary: Assessors Parcel Numbers 009-153-13 (S. Carson St.) was a parcel that the State of Nevada, Department of Transportation was leasing to a private party and was therefore taxable. The State of Nevada, Department of Transportation recorded a "termination of lease" document on August 21st, 2012. This parcel is now exempt per NRS 361.055. The Assessors Office is asking that the property tax be prorated from July 1, 2012 through August 21, 2012 and that the remaining amount be removed and refunded from the 2012/13 Real Property Tax Roll.

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 partial removal and refund of Real Property Taxes for Parcel Number 009-153-13 (S. Carson St.) for the 2012/13 tax year per NRS 361.055 in the amount of \$218.84 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: Assessors Parcel Numbers 009-153-13 (S. Carson St.) was a parcel that the State of Nevada, Department of Transportation was leasing to a private party and was therefore taxable. The State of Nevada, Department of Transportation recorded a "termination of lease" document on August 21st, 2012. This parcel is now exempt per NRS 361.055. The Assessors Office is asking that the property tax be prorated from July 1, 2012 through August 21, 2012 and that the remaining amount be removed and refunded from the 2012/13 Real Property Tax Roll.

Parcel Number	Amount Billed	Amount to Remain	Amount to Remove	Amount Paid	Amount of Refund
009-153-13	\$ 255.24	\$ 36.40	\$ 218.84	\$ 66.24	\$ 29.84

Applicable Statute, Code, Policy, Rule or Regulation: NRS 361.055.

Fiscal Impact: A decrease for Parcel Number 009-153-13 in the amount of \$218.84 for fiscal year 2012/13.

Explanation of Impact: Decrease to the 2012/13 Real Property Tax Roll.

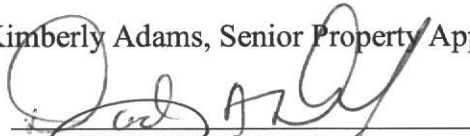
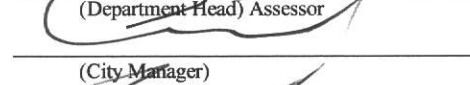
Funding Source: Various Tax Entities.

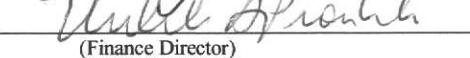
Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Kimberly Adams, Senior Property Appraiser

Reviewed By:


(Department Head) Assessor

(City Manager)

(District Attorney)

(Finance Director)

Date: 9/21/12

Date: 9/25/12

Date: 9/25/12

Date: 9/25/12

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)