City of Carson City
Agenda Report

Date Submitted: 10/09/12

Agenda Date Requested: 10/18/12
Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the increase of the taxes from the 2012/13 real property tax roll for Assessors parcel number 001-103-14 (1851 N Nevada St) per NRS 361.091 and NRS 361.765 in the amount of $793.64 (Kimberly Adams, Assessors Office).

Staff Summary: The Assessors Office is requesting the Board of Supervisors to increase the taxes for the 2012/13 real property tax roll from Assessors parcel number 001-103-14 (1851 N Nevada St.) in the amount of $793.64 per NRS 361.091 and NRS 361.765. The disabled veteran received his exemption both in Carson City and in Douglas County. Nevada law states you may only apply in the county in which you reside, therefore, he was only entitled to one exemption. In addition, the owner received the 3% owner occupied tax cap on their property located in Douglas County and Carson City. 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 Assessors office is requesting that the disabled veterans' exemption be removed and that the abatement be adjusted so that the taxes reflect the correct alternate tax cap for the 2012/13 tax year per NRS 361.091 and NRS 361.765.

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 increase of the taxes from the 2012/13 real property tax roll for Assessors parcel number 001-103-14 (1851 N Nevada St) per NRS 361.091 and NRS 361.765 in the amount of $793.64 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: The Assessors Office is requesting the Board of Supervisors to increase the taxes for the 2012/13 real property tax roll from Assessors parcel number 001-103-14 (1851 N Nevada St.) in the amount of $793.64 per NRS 361.091 and NRS 361.765. The disabled veteran received his exemption both in Carson City and in Douglas County. Nevada law states you may only apply in the county in which you reside, therefore, he was only entitled to one exemption. In addition, the owner received the 3% owner occupied tax cap on their property located in Douglas County and Carson City. 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 Assessors office is requesting that the disabled veterans' exemption be removed and that the abatement be adjusted so that the taxes reflect the correct alternate tax cap for the 2012/13 tax year per NRS 361.091 and NRS 361.765.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.091 and NRS 361.765.

Fiscal Impact: An increase of $793.64 of the 2012/13 Real Property Tax Roll.

Explanation of Impact: Increase of 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: ______________________ Date: 10/5/12
(Department Head) Assessor

______________________ Date: 10/8/12
(City Manager)

______________________ Date: 10/9/12
(District Attorney)

______________________ Date: 10/9/12
(Finance Director)

Board Action Taken:

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

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(Vote Recorded By)