

City of Carson City Agenda Report

Date Submitted: 10/23/12

Agenda Date Requested: 11/01/12

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 2009/10 2010/11, 2011/12 and 2012/13 tax years for parcel numbers 007-081-30 (3300 Kings Canyon Rd), 009-012-02 (1800 Kings Canyon Rd), and 010-032-23 (5000 Hells Bells Rd) per NRS 361.765 in the amount of \$548.28 (Kimberly Adams, Assessors Office).

Staff Summary: The owners of assessor parcel numbers 007-081-30 (3300 Kings Canyon Rd), 009-012-02 (1800 Kings Canyon Rd), and 010-032-23 (5000 Hells Bells Rd) have been receiving the 3% tax cap on the above stated properties located in Carson City. These properties are residential/agricultural properties. The portion of the property that is used as an owner occupied residence is the only portion that qualifies for the 3% tax cap. However, due to a programming change, the property started receiving the 3% tax cap on the entire property. This error affected the 2009/10, 2010/11, 2011/12 and the 2012/13 real property taxes. The Assessors office is requesting that the abatement be adjusted so that the taxes reflect the correct percentage of the property that qualifies for the 3% tax cap for a total of three years plus the current tax year per NRS 361.765. This will result in an increase to the Real Property tax rolls in the amount of \$64.81 (2009/10), \$118.40 (2010/11), \$151.09 (2011/12) and \$213.98 (2012/13), for a total of \$548.28.

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/increase of the taxes for the 2009/10 2010/11, 2011/12 and 2012/13 tax years for parcel numbers 007-081-30 (3300 Kings Canyon Rd), 008-541-86 (3030 N Deer Run Rd), 009-012-02 (1800 Kings Canyon Rd), and 010-032-23 (5000 Hells Bells Rd) per NRS 361.765 in the amount of \$548.28 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: The owners of assessor parcel numbers 007-081-30 (3300 Kings Canyon Rd), 009-012-02 (1800 Kings Canyon Rd), and 010-032-23 (5000 Hells Bells Rd) have been receiving the 3% tax cap on the above stated properties located in Carson City. These properties are residential/agricultural properties. The portion of the property that is used as an owner occupied residence is the only portion that qualifies for the 3% tax cap. However, due to a programming change, the property started receiving the 3% tax cap on the entire property. This error affected the 2009/10, 2010/11, 2011/12 and the 2012/13 real property taxes. The Assessors office is requesting that the abatement be adjusted so that the taxes reflect the correct percentage of the property that qualifies for the 3% tax cap for a total of three years plus the current tax year per NRS

361.765. This will result in an increase to the Real Property tax rolls in the amount of \$64.81 (2009/10), \$118.40 (2010/11), \$151.09 (2011/12) and \$213.98 (2012/13), for a total of \$548.28.

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

Fiscal Impact: An increase of \$64.81 (2009/10), \$118.40 (2010/11), \$151.09 (2011/12) and \$213.98 (2012/13), for a total of \$548.28 to Real Property Tax Rolls.

Explanation of Impact: Increase of the 2009/10, 2010/11, 2011/12 and the 2012/13 Real Property Tax Rolls.

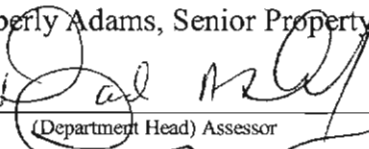
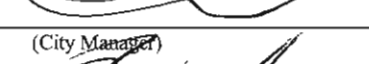
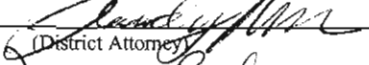
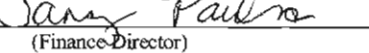
Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Kimberly Adams, Senior Property Appraiser

Reviewed By:


(Department Head) Assessor

(City Manager)

(District Attorney)

(Finance Director)

Date: 10/19/12

Date: 10/23/12

Date: 10/23/12

Date: 10/23/12

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

November 1, 2012 Consent Agenda Item Supporting Material

APN	Owner Name	Address
007-081-30	Hamilton, Wesley F	3300 Kings Canyon Rd
009-012-02	Anderson Family Associates	1800 Kings Canyon RD
010-032-23	Bell, Michael & Buchanan, Linda	5000 Hells Bells Rd