

**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 001-201-03 (920 N Minnesota St), 008-541-86 (3030 N Deer Run Rd), and 010-061-60 (2044 S Lompa Ln) per NRS 361.765 in the amount of \$1,635.93 (Kimberly Adams, Assessors Office).

Staff Summary: The owners of assessor parcel numbers 001-201-03 (920 N Minnesota St), 008-541-86 (3030 N Deer Run Rd), and 010-061-60 (2044 S Lompa Ln) have been receiving the 3% tax cap on the above stated properties located in Carson City. These properties are residential/commercial 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. Parcel 001-201-03 2012/13 taxes were affected in an amount of \$54.24; parcel 008-541-86 2009/11 through 2012/13 taxes were affected and 010-061-60 2009/10 and 2012/13 taxes were affected. 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 \$247.80 (2009/10), \$329.79 (2010/11), \$395.16 (2011/12) and \$663.18 (2012/13), for a total of \$1635.93.

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 001-201-03 (920 N Minnesota St), 008-541-86 (3030 N Deer Run Rd), and 010-061-60 (2044 S Lompa Ln) per NRS 361.765 in the amount of \$1,635.93 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: The owners of assessor parcel numbers 001-201-03 (920 N Minnesota St), 008-541-86 (3030 N Deer Run Rd), and 010-061-60 (2044 S Lompa Ln) have been receiving the 3% tax cap on the above stated properties located in Carson City. These properties are residential/commercial 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. Parcel 001-201-03 2012/13 taxes

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

Fiscal Impact: An increase of \$247.80 (2009/10), \$329.79 (2010/11), \$395.16 (2011/12) and \$663.18 (2012/13), for a total of \$1635.93 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.

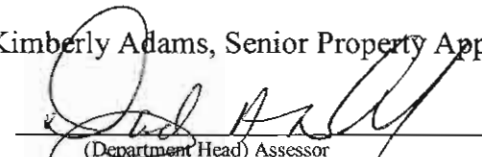
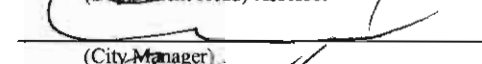
Funding Source: Various Tax Entities.

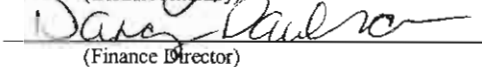
Alternatives: Approve, Modify, or Deny.

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: 10/22/12
Date: 10/22/12
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
001-201-03	Brinson, Betty Revocable Trust	920 N Minnesota St
008-541-86	Holcomb, Trona R	3030 N Deer Run Rd
010-061-60	Young, William A	2044 S Lompa Ln