

**City of Carson City  
Agenda Report**

**Date Submitted:** 12/11/12

**Agenda Date Requested:** 12/20/12

**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 2009/10 2010/11, 2011/12 or 2012/13 tax years for parcel numbers 001-163-02 (1400 N. Carson St), 002-097-05 (305 Burton St), 002-131-01 (1515 N Carson St.), 002-114-01 (419 E Adams St), 002-155-03 (205 E John St.), 002-441-18 (1333 E Long St.), 002-205-02 (5680 S Edmonds Dr), 003-215-01 (207 W Musser St.), 004-113-15 (1300 E Fifth St.), 009-112-07 (3251 S Carson St.), 009-112-10 (3129 S Carson St.) and 010-461-09 (1085 Round House Ln.) per NRS 361.765 in the amount of \$7,007.82 (Kimberly Adams, Assessors Office).

**Staff Summary:** The owners of assessor parcel numbers 001-163-02 (1400 N. Carson St), 002-097-05 (305 Burton St), 002-131-01 (1515 N Carson St.), 002-114-01 (419 E Adams St), 002-155-03 (205 E John St.), 002-441-18 (1333 E Long St.), 002-205-02 (5680 S Edmonds Dr), 003-215-01 (207 W Musser St.), 004-113-15 (1300 E Fifth St.), 009-112-07 (3251 S Carson St.), 009-112-10 (3129 S Carson St.) and 010-461-09 (1085 Round House Ln.) have been receiving the 3% tax cap on the above stated properties located in Carson City. These properties are residential/commercial properties or only a portion of the property qualifies for the 3% tax cap. The portion of the property that is used as an owner occupied residence or that portion that is being rented for less than the HUD fair market rent amounts can qualify for the 3% tax cap. Due to a programming change, the property started receiving the 3% tax cap on the entire property. This error affected all or some of 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 \$1,414.09 (2009/10), \$1,800.95 (2010/11), \$1,476.38 (2011/12) and \$2,316.40 (2012/13), for a total of \$7,007.82. All of the property owners have been notified of these corrections and of the Board of Supervisors meeting via certified mail.

**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 or 2012/13 tax years for parcel numbers 001-163-02 (1400 N. Carson St), 002-097-05 (305 Burton St), 002-131-01 (1515 N Carson St.), 002-114-01 (419 E Adams St), 002-155-03 (205 E John St.), 002-441-18 (1333 E Long St.), 002-205-02 (5680 S Edmonds Dr), 003-215-01 (207 W Musser St.), 004-113-15 (1300 E Fifth St.), 009-112-07 (3251 S Carson St.), 009-112-10 (3129 S Carson St.) and 010-461-09 (1085 Round House Ln.) per NRS 361.765 in the amount of

\$7,007.82 (Kimberly Adams, Assessors Office).

**Explanation for Recommended Board Action:** The owners of assessor parcel numbers 001-163-02 (1400 N. Carson St), 002-097-05 (305 Burton St), 002-131-01 (1515 N Carson St.), 002-114-01 (419 E Adams St), 002-155-03 (205 E John St.), 002-441-18 (1333 E Long St.), 002-205-02 (5680 S Edmonds Dr), 003-215-01 (207 W Musser St.), 004-113-15 (1300 E Fifth St.), 009-112-07 (3251 S Carson St.), 009-112-10 (3129 S Carson St.) and 010-461-09 (1085 Round House Ln.) have been receiving the 3% tax cap on the above stated properties located in Carson City. These properties are residential/commercial properties or only a portion of the property qualifies for the 3% tax cap. The portion of the property that is used as an owner occupied residence or that portion that is being rented for less than the HUD fair market rent amounts can qualify for the 3% tax cap. Due to a programming change, the property started receiving the 3% tax cap on the entire property. This error affected all or some of 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 \$1,414.09 (2009/10), \$1,800.95 (2010/11), \$1,476.38 (2011/12) and \$2,316.40 (2012/13), for a total of \$7,007.82 (please see attached spreadsheet containing owner information and breakdown). All of the property owners have been notified of these corrections and of the Board of Supervisors meeting via certified mail.

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

**Fiscal Impact:** An increase of \$1,414.09 (2009/10), \$1,800.95 (2010/11), \$1,476.38 (2011/12) and \$2,316.40 (2012/13) Real Property Tax Rolls.

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

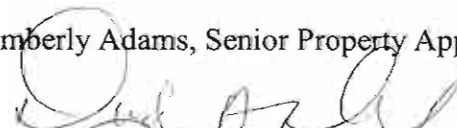
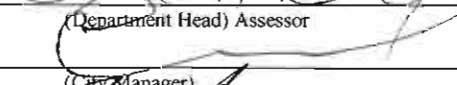
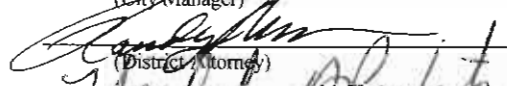
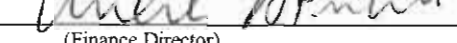
**Funding Source:** Various Tax Entities.

**Alternatives:** Approve, Modify, or Deny.

**Supporting Material:** Spreadsheet breakdown.

**Prepared By:** Kimberly Adams, Senior Property Appraiser

**Reviewed By:**

  
(Department Head) Assessor  
  
(City Manager)  
  
(District Attorney)  
  
(Finance Director)

Date: 12/10/12

Date: 12/10/12

Date: 12/11/12

Date: 12/11/12

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

| Parcel Number             | Fiscal year | Current Tax Cap | Amount Billed | Corrected Tax Cap | Corrected Tax Bill | Total Amount Due |
|---------------------------|-------------|-----------------|---------------|-------------------|--------------------|------------------|
| 001-163-02                | 2009/10     | 3.0             | \$ 7,467.69   | 7.8               | \$ 7,798.82        | \$ 331.13        |
| 1400 N Carson St          | 2010/11     | 3.0             | \$ 7,446.74   | 6.7               | \$ 7,446.74        | \$ -             |
| Sodhi, Kashmir S          | 2011/12     | 3.0             | \$ 6,263.22   | 4.8               | \$ 6,263.22        | \$ -             |
| & Ajit                    | 2012/13     | 3.0             | \$ 6,451.12   | 6.4               | \$ 6,664.07        | \$ 212.95        |
|                           |             |                 |               |                   | <b>Total</b>       | <b>\$ 544.08</b> |
| 002-097-05                | 2009/10     | 3.0             | \$ 771.13     | 5.4               | \$ 789.10          | \$ 17.97         |
| 305 Burton St             | 2010/11     | 3.0             | \$ 794.25     | 4.9               | \$ 827.78          | \$ 33.53         |
| Johnson, Shauna James     | 2011/12     | 3.0             | \$ 818.08     | 3.9               | \$ 860.07          | \$ 41.99         |
| * Bucy Family Trust       | 2012/13     | 6.4             | \$ 825.53     | 6.4               | \$ 825.53          | \$ -             |
|                           |             |                 |               |                   | <b>Total</b>       | <b>\$ 93.49</b>  |
| * prior owner             |             |                 |               |                   |                    |                  |
| 002-131-01                | 2009/10     | 3.0             | \$ 1,197.19   | 7.8               | \$ 1,252.98        | \$ 55.79         |
| 1515 N Carson St          | 2010/11     | 3.0             | \$ 1,233.12   | 6.7               | \$ 1,336.92        | \$ 103.80        |
| Swanson, D P & R R Rev Tr | 2011/12     | 3.0             | \$ 1,264.49   | 4.8               | \$ 1,264.49        | \$ -             |
| Swanson, Ruth R Trustee   | 2012/13     | 3.0             | \$ 1,302.42   | 6.4               | \$ 1,345.42        | \$ 43.00         |
|                           |             |                 |               |                   | <b>Total</b>       | <b>\$ 202.59</b> |
| 002-114-01                | 2009/10     | 3.0             | \$ 1,000.57   | 6.2               | \$ 1,031.66        | \$ 31.09         |
| 419 E Adams St            | 2010/11     | 3.0             | \$ 1,030.60   | 5.5               | \$ 1,088.42        | \$ 57.82         |
| Davy, George R & Carol L  | 2011/12     | 3.0             | \$ 996.86     | 4.2               | \$ 996.86          | \$ -             |
|                           | 2012/13     | 3.0             | \$ 990.68     | 5.3               | \$ 990.68          | \$ -             |
|                           |             |                 |               |                   | <b>Total</b>       | <b>\$ 88.91</b>  |

|                            |         |     |    |          |     |    |          |        |       |  |
|----------------------------|---------|-----|----|----------|-----|----|----------|--------|-------|--|
| 002-155-03                 | 2009/10 | 3.0 | \$ | 2,702.57 | 3.9 | \$ | 2,726.18 | \$     | 23.61 |  |
| 205 E John St              | 2010/11 | 3.0 | \$ | 2,783.65 | 3.7 | \$ | 2,827.05 | \$     | 43.40 |  |
| Martin, K Enterprise LLC   | 2011/12 | 3.0 | \$ | 2,798.76 | 3.3 | \$ | 2,798.76 | \$     | -     |  |
|                            | 2012/13 | 3.0 | \$ | 2,882.72 | 3.6 | \$ | 2,899.52 | \$     | 16.80 |  |
| Total                      |         |     |    |          |     |    | \$       | 83.81  |       |  |
| 002-441-18                 | 2009/10 | 3.0 | \$ | 1,409.85 | 5.4 | \$ | 1,442.70 | \$     | 32.85 |  |
| 1333 E Long St             | 2010/11 | 3.0 | \$ | 1,452.14 | 3.0 | \$ | 1,485.99 | \$     | 33.85 |  |
| Hitchcock, James           | 2011/12 | 3.0 | \$ | 1,400.05 | 3.0 | \$ | 1,400.05 | \$     | -     |  |
|                            | 2012/13 | 3.0 | \$ | 1,442.05 | 3.0 | \$ | 1,442.05 | \$     | -     |  |
| Total                      |         |     |    |          |     |    | \$       | 66.70  |       |  |
| 002-205-02                 | 2009/10 | 3.0 | \$ | 934.66   | 5.4 | \$ | 956.44   | \$     | 21.78 |  |
| 1901 Molly Dr              | 2010/11 | 3.0 | \$ | 980.45   | 4.9 | \$ | 1,003.32 | \$     | 22.87 |  |
| Reifer, Bryan & Vicki      | 2011/12 | 3.0 | \$ | 898.47   | 3.9 | \$ | 898.47   | \$     | -     |  |
| *McFall, Michael & Marlene | 2012/13 | 3.0 | \$ | 871.59   | 4.7 | \$ | 871.59   | \$     | -     |  |
| *(Prior owners)            | Total   |     |    |          |     |    |          | \$     | 44.65 |  |
| 003-215-01                 | 2009/10 | 3.0 | \$ | 1,592.71 | 6.6 | \$ | 1,648.38 | \$     | 55.67 |  |
| 207 W Musser St            | 2010/11 | 3.0 | \$ | 1,685.08 | 5.8 | \$ | 1,743.98 | \$     | 58.90 |  |
| Uramoto, Shiro & Mitsue Tr | 2011/12 | 3.0 | \$ | 1,680.02 | 4.8 | \$ | 1,680.02 | \$     | -     |  |
| Uramoto, Mitsue H Trustee  | 2012/13 | 3.0 | \$ | 1,774.10 | 5.6 | \$ | 1,774.10 | \$     | -     |  |
| Total                      |         |     |    |          |     |    | \$       | 114.57 |       |  |

|                         |         |     |    |           |     |              |           |           |                 |
|-------------------------|---------|-----|----|-----------|-----|--------------|-----------|-----------|-----------------|
| 004-113-15              | 2009/10 | 3.0 | \$ | 2,456.95  | 7.8 | \$           | 2,571.45  | \$        | 114.50          |
| 1300 E Fifth St         | 2010/11 | 3.0 | \$ | 2,530.68  | 6.7 | \$           | 2,621.59  | \$        | 90.91           |
| Truong, Dung S & Ly S   | 2011/12 | 3.0 | \$ | 2,606.61  | 4.8 | \$           | 2,652.16  | \$        | 45.55           |
|                         | 2012/13 | 3.0 | \$ | 2,684.82  | 6.4 | \$           | 2,773.44  | \$        | 88.62           |
|                         |         |     |    |           |     | <b>Total</b> |           | <b>\$</b> | <b>339.58</b>   |
| 009-112-07              | 2009/10 | 3.0 | \$ | 10,749.37 | 7.8 | \$           | 11,250.31 | \$        | 500.94          |
| Etchemendy, M & M Trust | 2010/11 | 3.0 | \$ | 11,071.85 | 6.7 | \$           | 12,004.08 | \$        | 932.23          |
| Etchemendy, Michel &    | 2011/12 | 3.0 | \$ | 11,404.02 | 4.8 | \$           | 12,580.29 | \$        | 1,176.27        |
| Marie Trustees          | 2012/13 | 3.0 | \$ | 11,746.14 | 6.4 | \$           | 13,385.42 | \$        | 1,639.28        |
|                         |         |     |    |           |     | <b>Total</b> |           | <b>\$</b> | <b>4,248.72</b> |
| 09-112-10               | 2009/10 | 3.0 | \$ | 3,584.52  | 7.2 | \$           | 3,730.69  | \$        | 146.17          |
| 3129 S Carson St        | 2010/11 | 3.0 | \$ | 3,692.05  | 6.2 | \$           | 3,961.98  | \$        | 269.93          |
| Erskine, Virginia R     | 2011/12 | 3.0 | \$ | 3,802.82  | 4.6 | \$           | 3,821.46  | \$        | 18.64           |
|                         | 2012/13 | 3.0 | \$ | 3,916.89  | 6.0 | \$           | 4,050.75  | \$        | 133.86          |
|                         |         |     |    |           |     | <b>Total</b> |           | <b>\$</b> | <b>568.60</b>   |
| 010-461-09              | 2009/10 | 3.0 | \$ | 1,772.06  | 7.8 | \$           | 1,854.65  | \$        | 82.59           |
| 1085 Round House Ln     | 2010/11 | 3.0 | \$ | 1,825.21  | 6.7 | \$           | 1,978.92  | \$        | 153.71          |
| May, Charles S          | 2011/12 | 3.0 | \$ | 1,879.96  | 4.8 | \$           | 2,073.89  | \$        | 193.93          |
|                         | 2012/13 | 3.0 | \$ | 1,936.35  | 6.4 | \$           | 2,118.24  | \$        | 181.89          |
|                         |         |     |    |           |     | <b>Total</b> |           | <b>\$</b> | <b>612.12</b>   |

**GRAND TOTALS:**

|                |           |                 |
|----------------|-----------|-----------------|
| <b>2009/10</b> | <b>\$</b> | <b>1,414.09</b> |
| <b>2010/11</b> | <b>\$</b> | <b>1,800.95</b> |
| <b>2011/12</b> | <b>\$</b> | <b>1,476.38</b> |
| <b>2012/13</b> | <b>\$</b> | <b>2,316.40</b> |
| <b>TOTALS</b>  | <b>\$</b> | <b>7,007.82</b> |