

**City of Carson City
Agenda Report**

Date Submitted: 01/29/13

Agenda Date Requested: 02/07/13

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the correction and refund of the taxes for the 2009/10, 2010/11 and 2011/12 tax years for personal property account number AC 051268 (Aircraft – N28X) per NRS 361.767 in the amount of \$358.52 (Kimberly Adams, Assessors Office).

Staff Summary: Due to a clerical error, the acquisition cost of the aircraft (AC 051268), which was located at the Carson City Airport, was entered incorrectly. This generated incorrect tax bills for fiscal years 2009/10, 2010/11 and 2011/12. The Assessors office is requesting that the 2009/10, 2010/11 and 2011/12 fiscal year personal property taxes be corrected and refunded in the amount of \$358.52 per NRS 361.767.

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 and refund of the taxes for the 2009/10, 2010/11 and 2011/12 tax years for personal property account number AC 051268 (Aircraft – N28X) per NRS 361.767 in the amount of \$358.52 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: Due to a clerical error, the acquisition cost of the aircraft (AC 051268 – owned by Don Peterson), which was located at the Carson City Airport, was entered incorrectly. This generated incorrect tax bills for fiscal years 2009/10, 2010/11 and 2011/12. The Assessors office is requesting that the 2009/10, 2010/11 and 2011/12 fiscal year personal property taxes be corrected and refunded in the amount of \$358.52 per NRS 361.767. This item was brought before the Board of Supervisors on October 4, 2012 for a refund amount of \$322.52; due to a mathematical error the amount approved was incorrect and should have been \$358.52.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.767.

Fiscal Impact: A decrease of \$131.38 (2009/10), \$119.34 (2010/11) and \$107.80 (2011/12) for a total of \$358.52 to the Personal Property Tax Rolls.

Explanation of Impact: Decrease of \$131.38 (2009/10), \$119.34 (2010/11) and \$107.80 (2011/12) for a total of \$358.52 to the Personal Property Tax Rolls.

Fiscal Year	Billed Amount	Corrected Assessed Value	Tax Rate	Correct Amount	Amount of Refund
2009/10	\$ 295.59	\$ 5,250.00	3.1279	\$ 164.21	\$ 131.38
2010/11	\$ 265.22	\$ 4,725.00	3.0876	\$ 145.88	\$ 119.34
2011/12	\$ 239.10	\$ 4,253.00	3.0872	\$ 131.30	\$ 107.80
Total:	\$ 799.91			\$ 441.39	\$ 358.52

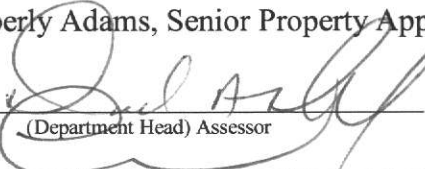
Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

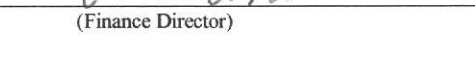
Supporting Material: Previous agenda report.

Prepared By: Kimberly Adams, Senior Property Appraiser

Reviewed By:


(Department Head) Assessor

(City Manager)

(District Attorney)

(Finance Director)

Date:

1/25/13

Date:

1/28/13

Date:

1/29/13

Date:

1/29/13

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

CARSON CITY BOARD OF SUPERVISORS
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8. CONSENT AGENDA (8:39:46) - Mayor Crowell noted that item 8-4(A) had been deferred, and entertained requests to hear items separate from the consent agenda. Supervisor Aldean requested to separately hear item 8-5. Mayor Crowell entertained additional requests and, when none were forthcoming, a motion to approve the remainder of the consent agenda. **Supervisor Aldean moved to approve the consent agenda, consisting of three items from the Assessor's Office, one item from Finance, two items from Purchasing and Contracts, one item from the District Attorney's Office, and one item from Public Works. Supervisor Walt seconded the motion. Motion carried 5-0.**

8-1. ASSESSOR

8-1(A) POSSIBLE ACTION TO APPROVE THE CORRECTION/INCREASE OF TAXES FOR THE 2009 / 10, 2010 / 11, 2011 / 12, AND 2012 / 13 TAX YEARS FOR PARCEL NUMBER 009-302-15, 5400 SOUTH CARSON STREET, PURSUANT TO NRS 361.765, IN THE AMOUNT OF \$3,768.55

8-1(B) POSSIBLE ACTION TO APPROVE THE CORRECTION AND REFUND OF TAXES FOR THE 2009 / 10, 2010 / 11 AND 2011 / 12 TAX YEARS FOR PERSONAL PROPERTY ACCOUNT NUMBER AC 051268, AIRCRAFT - N28X, PURSUANT TO NRS 361.767, IN THE AMOUNT OF \$322.52

8-1(C) POSSIBLE ACTION TO APPROVE THE PARTIAL REMOVAL AND REFUND OF REAL PROPERTY TAXES FOR PARCEL NUMBER 009-153-13, SOUTH CARSON STREET, FOR THE 2012 / 13 TAX YEAR, PURSUANT TO NRS 361.055, IN THE AMOUNT OF \$218.84

8-2. FINANCE DEPARTMENT - POSSIBLE ACTION TO ACCEPT THE REPORT ON THE CONDITION OF EACH FUND IN THE TREASURY AND THE STATEMENTS OF RECEIPTS AND EXPENDITURES, THROUGH SEPTEMBER 25, 2012, PURSUANT TO NRS 251.030 AND NRS 354.290

8-3. PURCHASING AND CONTRACTS

8-3(A) POSSIBLE ACTION TO ACCEPT THE WORK AS COMPLETED, TO ACCEPT THE CONTRACT SUMMARY AS PRESENTED, AND TO APPROVE THE RELEASE OF FINAL PAYMENT, IN THE AMOUNT OF \$18,348.60, FOR CONTRACT NO. 1112-154, CARSON CITY PUBLIC WORKS TENANT IMPROVEMENT OF BUILDING "C", TO SHAHEEN BEAUCHAMP BUILDERS, LLC

8-3(B) POSSIBLE ACTION TO APPROVE CONTRACT NO. 1213-105, A REQUEST TO HAVE THE BOARD OF SUPERVISORS DETERMINE THAT THE LISTED CITY PROPERTY IS NO LONGER REQUIRED FOR PUBLIC USE AND TO DEEM ITS SALE BY PUBLIC AUCTION DESIRABLE AND IN THE BEST INTERESTS OF CARSON CITY

8-4. DISTRICT ATTORNEY

8-4(A) POSSIBLE ACTION TO APPROVE AN UPGRADE OF ONE LEGAL SECRETARY I POSITION TO A LEGAL SECRETARY II POSITION WITHIN THE CARSON CITY DISTRICT ATTORNEY'S OFFICE - Deferred.