City of Carson City Agenda Report

Date Submitted: 05/28/13 Agenda Date Requested: 06/06/13
Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the partial removal and refund of Real Property Taxes for Parcel Numbers 004-202-01 (201 E Proctor St.), 004-202-02 (205 E Proctor St.) and 004-215-07 (108 E Proctor St.) for the 2012/13 tax year per NRS 361.060 in the amount of \$832.24 (Kimberly Adams, Assessors Office).

Staff Summary: Assessors Parcel Numbers 004-202-01 (201 E Proctor St.), 004-202-02 (205 E Proctor St.) and 004-215-07 (108 E Proctor St.) were purchased by Carson City on April 24, 2013 document # 433618. Per NRS 361.060, these parcels are now exempt. The Assessors Office is asking that the property tax be prorated from July 1, 2012 through April 24, 2013 and that the remaining amount be removed and refunded from the 2012/13 Real Property Tax Roll.

Does This Action Require A Busin	ess Impact Stat	teme	nt:	(_) Yes (_	X_) No
() Resolution (_X_) Formal Action/Motion		$\overline{}$	_) Ordina _) Other		cify)	
Type of Action Requested:	(check one)					

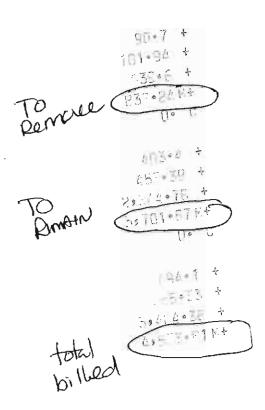
Recommended Board Action: To approve the partial removal and refund of Real Property Taxes for Parcel Numbers 004-202-01 (201 E Proctor St.), 004-202-02 (205 E Proctor St.) and 004-215-07 (108 E Proctor St.) for the 2012/13 tax year per NRS 361.060 in the amount of \$832.24 (Kimberly Adams, Assessors Office).

Explanation for Recommended Board Action: Assessors Parcel Numbers 004-202-01 (201 E Proctor St.), 004-202-02 (205 E Proctor St.) and 004-215-07 (108 E Proctor St.) were purchased by Carson City from Fireside Investments LLC on April 24, 2013 document # 433618. Per NRS 361.060, these parcels are now exempt. The Assessors Office is asking that the property tax be prorated from July 1, 2012 through April 24, 2013 and that the remaining amount be removed and refunded from the 2012/13 Real Property Tax Roll.

Parcel Number	Amount Billed	Amount Remain	Amount to Remove	Amount Paid	Amount of Refund
004-202-01	\$ 494.10	\$ 403.40	\$ 90.70	\$ 494.10	\$ 90.70
004-202-01	\$ 555.33	\$ 453.39	\$ 101.94	\$ 555.33	\$ 101.94
004-215-07	\$ 3,484.38	\$ 2,844.78	\$ 639.60	\$ 3,484.38	\$ 639.60
•	\$ 4,533.81	\$ 3,701.57	\$ 832.24	\$ 4,533.81	\$ 832.24

Applicable Statute, Code, Policy, Rule or Regulation: NRS 361.060. Fiscal Impact: A decrease for Parcel Number 004-202-01 in the amount of \$90.70 for fiscal year 2012/13. Parcel Number 004-202-02 decreased in the amount of \$101.94 for fiscal year 2012/13. And Parcel Number 004-215-07 decreased in the amount of \$639.60 for fiscal year 2012/13. Explanation of Impact: Decrease to 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: (Department Head) Assessor Date: Date: Date: 5 **Board Action Taken:**

Motion:		Aye/Nay
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(Vote Recorded By)	_	



832·24 -3·701·57 -0·M+ Secured Tax Payment Inquiry 5/20/13 16:27:06 TC0100B

Tax Service..:

Parcel #..... 004-202-01 Current Owner... CARSON CITY

Property Loc... 201 E PROCTOR ST 2013 Roll #..: 005619

District....: 1.5 Billed to..... FIRESIDE INVESTMENTS, LLC

3269 MADONNA DRIVE

Land Use Code: 402 EDGEWOOD, KY 41017-0000

Outstanding Taxes:

Prior Year	Tax	Penlty/Intrst	Total	Amount Paid _	Total Due
Current Year				No	Taxes Owing
08/20	125.10		125.10	125.10	.00
10/01	123.00		123.00	123.00	.00
01/07	123.00		123.00	123.00	.00
03/04	123.00		123.00	123.00	.00
Totls	494.10		494.10	494.10	

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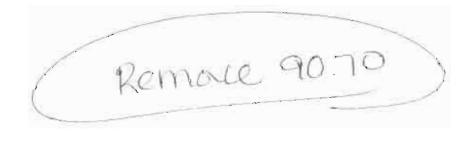
F13=Show History F14=Print Summary F17=Assessor's File Inquiry F12=End

SOLD 4/24/13 /298 DE

67 Days exempt.

(365 = 1.35369/Per Day

1.3536 X 298 = 40339 40340 1.3536 X. 47 = 90.69 90.70



Secured Tax Payment Inquiry 5/20/13 16:27:58 TC0100B

Tax Service..:

Parcel #..... 004-202-02 Current Owner... CARSON CITY

Property Loc... 205 E PROCTOR ST 2013 Roll #..: 005620

Billed to..... FIRESIDE INVESTMENTS, LLC District....:

3269 MADONNA DRIVE

EDGEWOOD, KY 41017-0000 Land Use Code: 400

Outstanding Taxes:

Prior Year	Tax Pen	lty/Intrst	Total	Amount Paid	<u>Total Due</u>
Current Year				No	Taxes Owing
08/20	141.33		141.33	141.33	.00
10/01	138.00		138.00	138.00	.00
01/07	138.00		138.00	138.00	.00
03/04	138.00		138.00	138.00	.00
Totls	555.33	- 00	555.33	555.33	

F9=Scan >/< >

F12=End F13=Show History F14=Print Summary F17=Assessor's File Inquiry

SOLD 4/24/13 (248 Days texable)
(47 Days Exempt)

555,33/345 = 1.52145 1.52145 × 298 = 453.39 1.52145 × 67 = 101.94 Remove 101.94 Secured Tax Payment Inquiry 5/20/13 16:25:24 TC0100B

Total Amount Paid

Parcel #..... 004-215-07 Current Owner... CARSON CITY

Property Loc... 108 E PROCTOR ST 2013 Roll #..: 005621

Billed to..... FIRESIDE INVESTMENTS, LLC District....: 1.5

3269 MADONNA DRIVE

Tax Service..: EDGEWOOD, KY 41017-0000 Land Use Code: 410

Outstanding Taxes:

			<u></u>	111110 01110 1 0110	TOCAL DAG
Current Yea	<u>ar</u>			No	Taxes Owing
08/20	871.38		871.38	871.38	.00
10/01	871.00		871.00	871.00	.00
01/07	871.00		871.00	871.00	.00
03/04	871.00		871.00	871.00	.00
Totls	3,484.38	.00	3,484.38	3,484.38	

F9=Scan >/< >

Prior Year Tax Penlty/Intrst

F12=End F13=Show History F14=Print Summary F17=Assessor's File Inquiry

Total Due

SOUD 4/aulis

(298 Days taxable)

3,484.38/365 = 9.54624 298 × 9.54624 - 2844.78 Remail 639.40