

**City of Carson City
Agenda Report**

Date Submitted: 06/25/13

Agenda Date Requested: 07/03/13

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the removal of the taxes and penalties from the unsecured 2008/09, 2009/10 and 2010/11 tax rolls per NRS 361.5607 in the amount of \$7,080.98 (Dave Dawley, Assessors Office).

Staff Summary: The Assessor's Office is requesting the Board of Supervisors to remove those taxes and penalties that have been deemed uncollectible from the personal property taxes tax rolls. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and 361.450. Most businesses have moved the personal property and we are unable to locate them. These taxes will result in a decrease for the 2008/09, 2009/10 and 2010/11 fiscal years.

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 removal of the taxes and penalties from the unsecured 2008/09, 2009/10 and 2010/11 tax rolls per NRS 361.5607 in the amount of \$7,080.98 (Dave Dawley, Assessors Office).

Explanation for Recommended Board Action: The Assessor's Office is requesting the Board of Supervisors to remove those taxes and penalties that have been deemed uncollectible from the personal property taxes tax rolls. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and 361.450. Most businesses have moved the personal property and we are unable to locate them. These taxes will result in a decrease for the 2008/09, 2009/10 and 2010/11 fiscal years.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.768.

Fiscal Impact: A decrease of \$3,640.28 from the 2008/09 Personal Property Tax Roll, \$1,699.01 from the 2009/10 Personal Property Tax Roll and a decrease of \$1,741.69 from the 2010/11 Personal Property Tax roll.

Explanation of Impact: Reduction of the 2008/09, 2009/10 and 2010/11 Personal Property Tax Rolls.

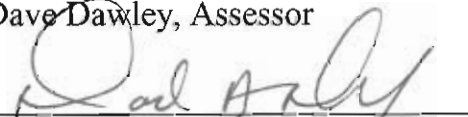
Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

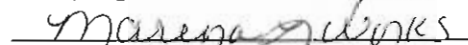
Supporting Material: List of accounts.

Prepared By: Dave Dawley, Assessor

Reviewed By:


(Department Head) Assessor

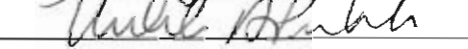
Date: 6/20/2013


(City Manager)

Date: 6/25/13


(District Attorney)

Date: 6/25/13


(Finance Director)

Date: 6/25/13

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)