

**City of Carson City  
Agenda Report**

**Date Submitted:** 06/24/14

**Agenda Date Requested:** 07/03/14

**Time Requested:** 5 min.

**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 2010/11 and 2011/12 tax rolls per NRS 361.5607 in the amount of \$901.93 (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 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 2010/11 and 2011/12 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 2010/11 and 2011/12 tax rolls per NRS 361.5607 in the amount of \$901.93 (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 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 2010/11 and 2011/12 fiscal years.

**Applicable Statute, Code, Policy, Rule or Regulation:** NRS 361.768.

**Fiscal Impact:** A decrease of \$91.84 from the 2010/11 Personal Property Tax Roll and \$810.09 from the 2011/12 Personal Property Tax Roll.

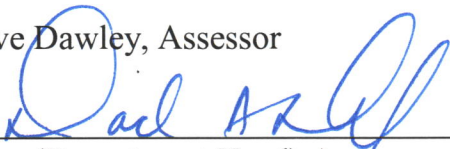
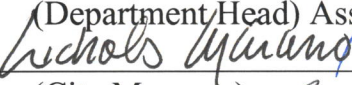
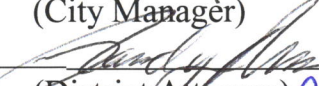
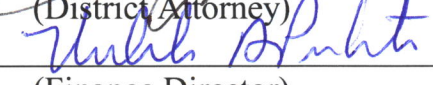
**Explanation of Impact:** Reduction of the 2010/11 and 2011/12 Personal Property Tax Rolls.

**Funding Source:** Various Tax Entities.

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

**Supporting Material:** List of accounts.

**Prepared By:** Dave Dawley, Assessor

**Reviewed By:**  Date: 6/23/14  
(Department Head) Assessor  
 Date: 6/24/14  
(City Manager)  
 Date: 6/24/14  
(District Attorney)  
 Date: 6/24/14  
(Finance Director)

**Board Action Taken:**

Motion: \_\_\_\_\_ 1) \_\_\_\_\_ Aye/Nay  
2) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

**2014/15 Uncollectible Personal Property Taxes (2010-11 and 2011-12)**

<b>2010-11</b>							
<b>ACCT #</b>	<b>Business Name</b>		<b>Taxes</b>	<b>Penalties</b>	<b>Fees</b>	<b>Total</b>	<b>Reason for deletion</b>
CB 36811	International Minute Press	\$	83.49	\$ 8.35	\$ 14.00	\$ 105.84	Chapter 7 Bankruptcy
<b>Totals</b>		<b>\$</b>	<b>83.49</b>	<b>\$ 8.35</b>	<b>\$ 14.00</b>	<b>\$ 91.84</b>	

<b>2011-12</b>							
<b>ACCT #</b>	<b>Business Name</b>		<b>Taxes</b>	<b>Penalties</b>	<b>Fees</b>	<b>Total</b>	<b>Reason for deletion</b>
CB 36218	Absolute Appliance Services	\$	127.52	\$ 12.75	\$ -	\$ 140.27	Out of Business (OOB), unable to locate (UTL)
CB 38380	Xpressions	\$	226.32	\$ 22.63		\$ 248.95	Out of Business (OOB), unable to locate (UTL)
CB 42462	The Schmitt House	\$	61.36	\$ 6.14		\$ 67.50	Out of Business (OOB), unable to locate (UTL)
CB 43588	Kenison Construction Inc	\$	181.66	\$ 18.17		\$ 199.83	Out of Business (OOB), unable to locate (UTL)
CB 44738	DK Enterprises	\$	17.36	\$ 1.74		\$ 19.10	Out of Business (OOB), unable to locate (UTL)
CB 44955	Handy Master	\$	122.22	\$ 12.22		\$ 134.44	Out of Business (OOB), unable to locate (UTL)
<b>Totals</b>		<b>\$</b>	<b>736.44</b>	<b>\$ 73.65</b>		<b>\$ 810.09</b>	

**Grand Total both years**      **\$ 819.93**    **\$ 82.00**    **\$ 14.00**    **\$ 901.93**