## City of Carson City Agenda Report

Date Submitted: 09/09/14

Agenda Date Requested: 09/18/14

Time Requested: 5 min.

To: Mayor and Supervisors

From: Assessor's Office

**Subject Title:** For Possible Action: To approve the removal of the taxes from the 2014/15 real property tax roll from Assessors parcel number 001-211-04 (900 West Sunset Way) per NRS 361.091 in the amount of \$44.25 (Kimberly Adams, Assessor's Office).

**Staff Summary:** The Assessor's Office is requesting the Board of Supervisors to remove the taxes from the 2014/15 real property tax roll from Assessor's parcel number 001-211-04 (900 West Sunset Way) in the amount of \$44.25 per NRS 361.091. The owner of the property was entitled to receive a surviving spouse exemption on her real property taxes for the 2014/15 fiscal year. However, due to a clerical error, the exemption was not applied. The Assessor's Office is asking for the 2014/15 taxes to be adjusted to reflect the exemption.

(X) Formal Action/Motion  Does This Action Require A Busine	Other (Specify)	
Type of Action Requested:  () Resolution	check one) () Ordinance	

**Recommended Board Action:** To approve the removal of the taxes from the 2014/15 real property tax roll from Assessor's parcel number 001-211-04 (900 West Sunset Way) per NRS 361.091 in the amount of \$44.25 (Kimberly Adams, Assessor's Office).

Explanation for Recommended Board Action: The Assessor's Office is requesting the Board of Supervisors to remove the taxes from the 2014/15 real property tax roll from Assessor's parcel number 001-211-04 owned by Charles D & Joy D Hill (900 West Sunset Way) in the amount of \$44.25 per NRS 361.091. The owner of the property was entitled to receive a surviving spouse exemption on her real property taxes for the 2014/15 fiscal year. However, due to a clerical error, the exemption was not applied. The Assessor's Office is asking for the 2014/15 taxes to be adjusted to reflect the exemption.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.091.

Fiscal Impact: A decrease of \$44.25 from the 2014/15 Real Property Tax Roll.

**Explanation of Impact:** Reduction of the 2014/15 Real Property Tax Roll.

Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.	
Supporting Material: None.	
Prepared By: Kimberty Adams, Chief Deputy Assessor  Reviewed By:  (Department Head) Assessor  (City Manager)  (District Attorney)  (Finance Director)  Board Action Taken:	Date: $\frac{9/9/14}{19}$ Date: $\frac{9/9/14}{19}$ Date: $\frac{9/9/14}{19/14}$
	Aye/Nay