

**City of Carson City  
Agenda Report**

**Date Submitted:** 10/28/14

**Agenda Date Requested:** 11/06/14  
**Time Requested:** 5 min.

**To:** Mayor and Supervisors

**From:** Assessor's Office

**Subject Title:** For Possible Action: To approve the removal and refund of a portion of the taxes for the 2014/15 fiscal year on parcel number 004-011-98 (1315 S Carson St) per NRS 361.768 in the amount of \$2,575.83 plus \$32.28 of penalties for a total of \$2,608.11 (Kimberly Adams, Assessor's Office).

**Staff Summary:** The building that was located at 1315 S Carson St. (APN: 004-011-98), known as "Carl's Jr" was demolished on September 12, 2014. At the request of the lessee and per NRS 361.768, the Assessor's Office is asking that the taxes be prorated from July 1, 2014 through September 12, 2014 and that the remaining portion (\$2,608.11) including penalties be removed and \$154.83 be refunded from the 2014/15 Real Property Taxes.

**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 refund of a portion of the taxes for the 2014/15 fiscal year on parcel number 004-011-98 (1315 S Carson St) per NRS 361.768 in the amount of \$2,575.83 plus \$32.28 of penalties for a total of \$2,608.11 (Kimberly Adams, Assessor's Office).

**Explanation for Recommended Board Action:** The building that was located at 1315 S Carson St. (APN: 004-011-98), known as "Carl's Jr" was demolished on September 12, 2014. At the request of the lessee and per NRS 361.768, the Assessor's Office is asking that the taxes be prorated from July 1, 2014 through September 12, 2014 and that the remaining portion (\$2,608.11) including penalties be removed and \$154.83 be refunded from the 2014/15 Real Property Taxes. The owner of the property paid the first installment in the amount of \$809.85; therefore, a refund of \$154.83 will be necessary.

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

**Fiscal Impact:** A decrease of \$2,608.11 (including penalties) to the Real Property Tax Roll.

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

<b>Fiscal Year</b>	<b>Amount Billed</b>	<b>Amount to Remain</b>	<b>Tax Amount to Remove</b>	<b>Penalty Amount</b>	<b>Total Amount to remove</b>	<b>Amount of refund</b>
2014/15	\$3,230.85	\$655.02	\$2,575.83	\$32.28	\$2,608.11	\$154.83

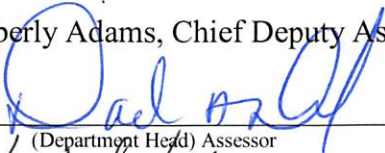
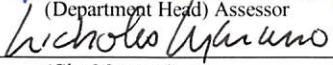
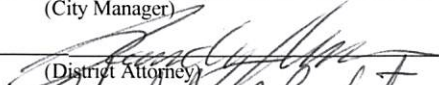
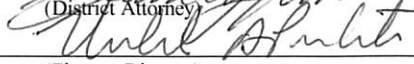
**Funding Source:** Various Tax Entities.

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

**Supporting Material:** None

**Prepared By:** Kimberly Adams, Chief Deputy Assessor

**Reviewed By:**

  
 \_\_\_\_\_  
 (Department Head) Assessor  
  
 \_\_\_\_\_  
 (City Manager)  
  
 \_\_\_\_\_  
 (District Attorney)  
  
 \_\_\_\_\_  
 (Finance Director)

Date: 10/24/14  
 Date: 10/28/14  
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**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_ Aye/Nay  
 2) \_\_\_\_\_  
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 \_\_\_\_\_  
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\_\_\_\_\_  
 (Vote Recorded By)