

**City of Carson City
Agenda Report**

Date Submitted: 12/23/14

Agenda Date Requested: 01/05/15

Time Requested: 5 min.

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the correction, increase of the taxes for the 2014/15 fiscal years for parcel number 004-341-09 (681 Linda Kay Ct.) per NRS 361.765 in the amount of \$306.92 (Dave Dawley, Assessor's Office).

Staff Summary: Due to an error, the land value for the property located at 681 Linda Kay Ct. (parcel number 004-341-09) was incorrect for the 2014/15 fiscal year. This resulted in an incorrect tax bill for the 2014/15 fiscal year. The Assessor's office is requesting that the current fiscal year taxes on this parcel be corrected and increased in the amount of \$306.92 per NRS 361.765.

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 correction, increasing the taxes for the 2014/15 fiscal years for parcel number 004-341-09 (681 Linda Kay Ct.) per NRS 361.765 in the amount of \$306.92 (Dave Dawley, Assessor's Office).

Explanation for Recommended Board Action: Due to an error, the land value for the property located at 681 Linda Kay Ct. (parcel number 004-341-09, owned by the Terry Living Trust, Carole Terry Trustee) was incorrect for the 2014/15 fiscal year. This resulted in an incorrect tax bill for the 2014/15 fiscal year. All of the land values are uploaded from an excel spreadsheet and due to a mathematical error, the incorrect land value was uploaded to this parcel. The other land values within this phase are at \$34,000 (taxable value), however, due to the error this parcel's taxable value for the 2014/15 year was only \$3,400. The Assessor's office is requesting that the current fiscal year taxes on this parcel be corrected and increased in the amount of \$306.92 per NRS 361.765.

Applicable Statute, Code, Policy, Rule or Regulation: NRS 361.765.

Fiscal Impact: An increase of \$306.92 to Real Property Tax Roll.

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

Fiscal Year	Amount Billed	Current Assessed Value	Correct Tax Amount	Correct Assessed Value	Amount of Increase
2014/15	\$1,765.01	\$49,859	\$2,071.93	\$60,569	\$306.92

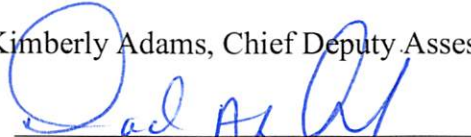
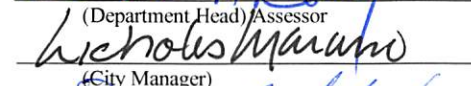
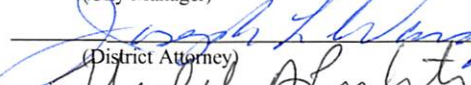
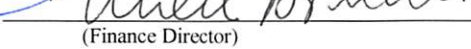
Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: None

Prepared By: Kimberly Adams, Chief Deputy Assessor

Reviewed By:


 (Department Head) Assessor Date: 12/18/14

 (City Manager) Date: 12/23/14

 (District Attorney) Date: 12/23/14

 (Finance Director) Date: 12/23/14

Board Action Taken:

Motion: _____ 1) _____ Aye/Nay
 2) _____

 (Vote Recorded By)