

**City of Carson City
Agenda Report**

Date Submitted: 03/10/15

Agenda Date Requested: 03/19/15

Time Requested: 5 min.

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the partial removal and refund of the taxes from the 2014/15 real property tax roll from Assessor's Parcel Number 002-432-25 (1827 Belmont Ave.) per NRS 361.091 in the amount of \$354.00 (Dave Dawley, Assessor's Office).

Staff Summary: The Assessor's Office is requesting the Board of Supervisors to approve the partial removal of the taxes from the 2014/15 real property tax roll from Assessor's Parcel Number 002-432-25 (1827 Belmont Ave.) in the amount of \$354.00 per NRS 361.091. The owner of the property was entitled to receive a 60 – 79% Disabled Veteran Exemption on his real property taxes for the 2014/15 fiscal year. Due to a clerical error, instead of receiving the Disabled Veteran Exemption the property owner only received the regular Veterans Exemption. The Assessor's Office is asking for the 2014/15 taxes to be adjusted to reflect the correct exemption and a refund be given.

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 partial removal and refund of the taxes from the 2014/15 real property tax roll from Assessor's Parcel Number 002-432-25 (1827 Belmont Ave.) per NRS 361.091 in the amount of \$354.00 (Dave Dawley, Assessor's Office).

Explanation for Recommended Board Action: : The Assessor's Office is requesting the Board of Supervisors to approve the partial removal of the taxes from the 2014/15 real property tax roll from Assessor's Parcel Number 002-432-25 (1827 Belmont Ave.) in the amount of \$354.00 per NRS 361.091. The owner, Mr. Paul Knight Cochran was entitled to receive a 60 – 79% Disabled Veteran Exemption on his real property taxes for the 2014/15 fiscal year. Due to a clerical error, instead of receiving the Disabled Veteran Exemption he only received the regular Veterans Exemption. A Veteran's Exemption entitles the veteran to receive \$2,500 assessed valuation deduction, or \$88.50 in district 1.0. A 60-79% Disabled Veterans exemption entitles the veteran to receive \$12,500 assessed valuation deduction, or \$442.50 in district 1.0. The Assessor's Office is asking for the 2014/15 taxes to be adjusted to reflect the exemption and a refund be given.

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

Fiscal Impact: A decrease of \$354.00 from the 2014/15 Real Property Tax Roll.

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

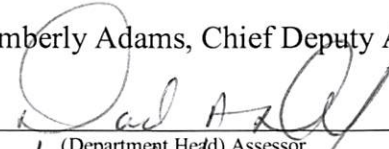
Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

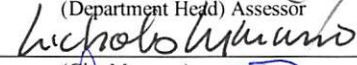
Supporting Material: None.

Prepared By: Kimberly Adams, Chief Deputy Assessor

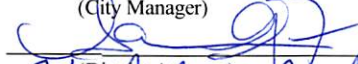
Reviewed By:



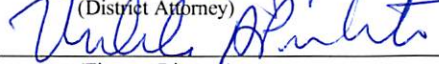
 (Department Head) Assessor



 (City Manager)



 (District Attorney)



 (Finance Director)

Date: 3/6/15

Date: 3/10/15

Date: 3/10/15

Date: 3/10/15

Board Action Taken:

Motion: _____

1) _____ Aye/Nay

2) _____

(Vote Recorded By)