

**Carson City  
Agenda Report**

**Date Submitted:** June 1, 2015

**Agenda Date Requested:** June 18, 2015

**Time Requested:** 5 minutes

**To:** Mayor and Board of Supervisors

**From:** Carson City Treasurer

**Subject Title:** For possible action: Approve the reduction of the Real Property Tax Roll for property previously transferred to Carson City and exempt from taxation per NRS 361.060. Taxes to be removed from the tax roll total \$13.88. (Gayle Robertson)

**Staff Summary:** Parcels #010-592-09 (Empire Ranch Rd/Divot Rd) and #010-602-01 (1466 Empire Ranch Rd) were transferred to Carson City in 2003 and are exempt from taxation per NRS 361.060. A correction to the tax roll was made in 2013 for taxes assessed from 2003 – 2013. Taxes were incorrectly assessed for tax years 2013-2014 and 2014-2015.

**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:** Move to approve the reduction of the Real Property Tax Roll for parcels #010-592-09 (Empire Ranch Rd/Divot Rd) and #010-602-01 (1466 Empire Ranch Rd) owned by Carson City. Taxes to be removed from the tax roll total \$13.88.

**Explanation for Recommended Board Action:** The parcels listed above are exempt from taxation per NRS 361.060.

**Applicable Statute, Code, Policy, Rule or Regulation:** NRS 361.060

**Fiscal Impact:** A decrease of \$13.88 to the Real Property Tax Roll

**Explanation of Impact:** Decrease of the 2013-2014 and 2014-2015 Real Property Tax Roll

**Funding Source:** Various taxing entities

**Alternatives:** Do not approve

**Supporting Material:** Secured Tax Billing & Payment History

**Prepared By:** Gayle Robertson, Carson City Treasurer

**Reviewed By:** Hayle Robertson  
(Department Head)  
Wick Williams  
(City Manager)  
[Signature]  
(District Attorney)  
Theresa Albrecht  
(Finance Director)

Date: 6-8-15  
Date: 6/9/15  
Date: 6-9-15  
Date: 6/9/15

**Board Action Taken:**

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

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

Secured Tax Billing & Payment History

TC0150A

Parcel #..... 010-592-09 Current Owner... CARSON CITY  
 Property Loc... EMPIRE RANCH RD / DIVOT RD  
 Set to Tax Year... Show Special Assessments for Year...

5/26/15  
 15:56:38

Yr/Typ	Billed to/Payer/Adj Reason	Date	Amount	Balance
Intrst	Monthly Interest	08/05/14	.03	13.79
Penlty	Instlmnt 1 Penalty for 2014-15	09/02/14	.14	13.93
Intrst	Monthly Interest	09/03/14	.03	13.96
Intrst	Monthly Interest	10/01/14	.03	13.99
Penlty	Instlmnt 2 Penalty for 2014-15	10/17/14	.18	14.17
Intrst	Monthly Interest	11/03/14	.03	14.20
Intrst	Monthly Interest	12/01/14	.03	14.23
Intrst	Monthly Interest	01/02/15	.03	14.26
Penlty	Instlmnt 3 Penalty for 2014-15	01/16/15	.21	14.47
Intrst	Monthly Interest	02/02/15	.03	14.50
Intrst	Monthly Interest	03/02/15	.03	14.53
Penlty	Instlmnt 4 Penalty for 2014-15	03/13/15	.25	14.78
Penlty	Delinquent Notification Costs	03/18/15	2.00	16.78
Intrst	Monthly Interest	04/01/15	.03	16.81
Penlty	Publication Cost for Delinqncy	04/28/15	4.00	20.81
Intrst	Monthly Interest	05/01/15	.03	20.84
Prior Parcel # 008-361-33 Changed 01/10/96 F5=Notes				Bottom
Other History: F2=Special Asmt F6=Abatement/Recapture F8=Correspondence				
F4=View 2 F9=Scan >/< > F12=Return F17=Assr Inquiry Page Fwd/Back				

Tax 6.94

Secured Tax Billing & Payment History

TC0150A

Parcel #..... 010-592-09 Current Owner... CARSON CITY

Property Loc... EMPIRE RANCH RD / DIVOT RD

5/26/15

Set to Tax Year... Show Special Assessments for Year...

15:55:34

Yr/Typ	Billed to/Payer/Adj Reason	Date	Amount	Balance
Amend	LAND TRNSF TO CITY 2003	05/31/13	92.63-	16,093.89
Amend	LAND TRANSFER TO CITY 2003	05/31/13	2,165.25-	13,928.64
Amend	LAND TRANSFER TO CITY 2003	05/31/13	1,884.15-	12,044.49
Amend	LAND TRANSFER TO CITY 2003	05/31/13	159.52-	11,884.97
Amend	LAND TRANSFER TO CITY 2003	05/31/13	8.14-	11,876.83
Pmt-Ck	TRNSF LAND TO CITY 2003 JE	06/03/13	11,876.83-	.00 ✓
2013-14	C C TREAS - TRUSTEE (STANTON P	07/10/13	3.42	3.42
Penlty	Instlmnt 1 Penalty for 2013-14	09/03/13	.14	3.56
Penlty	Instlmnt 2 Penalty for 2013-14	10/21/13	.17	3.73
Penlty	Instlmnt 3 Penalty for 2013-14	01/21/14	.21	3.94
Penlty	Instlmnt 4 Penalty for 2013-14	03/17/14	.24	4.18
Penlty	Delinquent Notification Costs	03/20/14	2.00	6.18
Penlty	Publication Cost for Delinqncy	04/28/14	4.00	10.18
Intrst	Monthly Interest	06/02/14	.03	10.21
Intrst	Monthly Interest	07/01/14	.03	10.24
2014-15	C C TREAS - TRUSTEE (STANTON P	07/09/14	3.52	13.76
Prior Parcel #	008-361-33 Changed 01/10/96	F5=Notes		More...
Other History: F2=Special Asmt F6=Abatement/Recapture F8=Correspondence				
F4=View 2 F9=Scan >/< > F12=Return F17=Assr Inquiry Page Fwd/Back				

Secured Tax Billing & Payment History

TC0150A

Parcel #..... 010-602-01 Current Owner... CARSON CITY

Property Loc... 1466 EMPIRE RANCH RD

5/26/15

Set to Tax Year... Show Special Assessments for Year...

15:57:18

Yr/Typ	Billed to/Payer/Adj Reason	Date	Amount	Balance
Intrst	Monthly Interest	08/05/14	.03	13.79
Penlty	Instlmnt 1 Penalty for 2014-15	09/02/14	.14	13.93
Intrst	Monthly Interest	09/03/14	.03	13.96
Intrst	Monthly Interest	10/01/14	.03	13.99
Penlty	Instlmnt 2 Penalty for 2014-15	10/17/14	.18	14.17
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Tax 6.94

Secured Tax Billing & Payment History

TC0150A

Parcel #..... 010-602-01 Current Owner... CARSON CITY

Property Loc... 1466 EMPIRE RANCH RD

5/26/15

Set to Tax Year... Show Special Assessments for Year...

15:57:26

Yr/Typ	Billed to/Payer/Adj Reason	Date	Amount	Balance
Amend	LAND TRANSFER TO CITY FRM 2003	05/31/13	8.14-	44.89
Amend	LAND TRANSFER TO CITY FRM 2003	05/31/13	7.78-	37.11
Amend	LAND TRANSFER TO CITY FRM 2003	05/31/13	7.62-	29.49
Amend	LAND TRANSFER TO CITY FRM 2003	05/31/13	7.04-	22.45
Amend	LAND TRANSFER TO CITY FRM 2003	05/31/13	6.72-	15.73
Pmt-Ck	LAND TRANSFER TO CITY 2003 JE	06/03/13	15.73-	.00 ✓
2013-14	C C TREAS - TRUSTEE (STANTON P	07/10/13	3.42	3.42
Penlty	Instlmnt 1 Penalty for 2013-14	09/03/13	.14	3.56
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