

**City of Carson City
Agenda Report**

Date Submitted: 07/7/15

Agenda Date Requested: 07/16/15
Time Requested: 5 min.

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: For Possible Action: To approve the removal of the taxes and penalties from the unsecured 2009/10, 2010/11, 2011/12 and 2012/13 tax rolls per NRS 361.5607 in the amount of \$13,323.13. (Dave Dawley – Ddawley@carson.org)

Staff Summary: The Assessor's Office is requesting the Board of Supervisors to remove those taxes and penalties that have been deemed uncollectible from the personal property tax rolls. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and 361.450. Most businesses have moved the personal property and we are unable to locate them. These taxes will result in a decrease for the 2009/10, 2010/11, 2011/12 and 2012/13 fiscal years.

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 of the taxes and penalties from the unsecured 2009/10, 2010/11, 2011/12 and 2012/13 tax rolls per NRS 361.5607 in the amount of \$13,323.13. (Dave Dawley – Ddawley@carson.org)

Explanation for Recommended Board Action: The Assessor's Office is requesting the Board of Supervisors to remove those taxes and penalties that have been deemed uncollectible from the personal property tax rolls. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and 361.450. Most businesses have moved the personal property and we are unable to locate them. These taxes will result in a decrease for the 2009/10, 2010/11, 2011/12 and 2012/13 fiscal years.

Applicable Statute, Code, Policy, Rule or Regulation: NRS 361.768.

Fiscal Impact: A decrease of \$1,042.27 from the 2009/10 Personal Property Tax Roll, decrease of \$6,176.49 from the 2010/11 Personal Property Tax Roll. A decrease of \$2,500.41 from the 2011/12 Personal Property Tax Roll and a decrease of \$3,603.96 from the 2012/13 Personal Property Tax Roll.

Explanation of Impact: Reduction of the 2009/10, 2010/11, 2011/12 and 2012/13 Personal Property Tax Rolls.

Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: List of accounts.

Prepared By: Dave Dawley, Assessor

Reviewed By:  Date: 6/8/15
(Department Head) Assessor
 Date: 7/7/15
(City Manager)
 Date: 7/7/15
(District Attorney)
 Date: 7/7/15
(Finance Director)

Board Action Taken:

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

(Vote Recorded By)

2014 Uncollectible Personal Property Taxes (2009-10, 2010-11, 2011-12, 2012-13)

2009-10

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 36080	Radtke Tile & Marble Inc	\$ 947.53	\$ 94.74	\$ 1,042.27	Out of Business (OOB), can not lien, refusal to pay
Totals		\$ 947.53	\$ 94.74	\$ 1,042.27	

2010-11

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 36080	Radtke Tile & Marble Inc	\$ 5,614.99	\$ 561.50	\$ 6,176.49	Out of Business (OOB), can not lien, refusal to pay
Totals		\$ 5,614.99	\$ 561.50	\$ 6,176.49	

2011-12

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 36080	Radtke Tile & Marble Inc	\$ 2,273.10	\$ 227.31	\$ 2,500.41	Out of Business (OOB), can not lien, refusal to pay
Totals		\$ 2,273.10	\$ 227.31	\$ 2,500.41	

2012-13

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 36080	Radtke Tile & Marble Inc	\$ 2,123.68	\$ 212.37	\$ 2,336.05	Out of Business (OOB), can not lien, refusal to pay
CB 43113	Plasmatek Labs LLC	\$ 29.49	\$ 2.95	\$ 32.44	Out of Business (OOB), unable to locate (UTL)
CB 44326	Slide Mountain Studio	\$ 107.52	\$ 10.75	\$ 118.27	Out of Business (OOB), unable to locate (UTL)
CB 44382	The Venue	\$ 199.79	\$ 19.98	\$ 219.77	Out of Business (OOB), unable to locate (UTL)
CB 44580	WeStaff	\$ 278.54	\$ 27.85	\$ 306.39	Out of Business (OOB), unable to locate (UTL)
CB 44665	Above and Beyond Home Care SVC	\$ 101.43	\$ 10.14	\$ 111.57	Out of Business (OOB), unable to locate (UTL)
CB 45005	Past to Present 2nd Hand Store	\$ 20.47	\$ 2.05	\$ 22.52	Out of Business (OOB), unable to locate (UTL)
CB 45313	Useful Skills LLC	\$ 62.30	\$ 6.23	\$ 68.53	Out of Business (OOB), unable to locate (UTL)
CB 45328	KB Companies	\$ 31.15	\$ 3.12	\$ 34.27	Out of Business (OOB), unable to locate (UTL)
CB 45479	The Shop	\$ 22.61	\$ 2.26	\$ 24.87	Out of Business (OOB), unable to locate (UTL)
CB 45512	Global Resources Logistics LLC	\$ 153.40	\$ 15.34	\$ 168.74	Out of Business (OOB), unable to locate (UTL)
CB 45520	Solar Sunset INC	\$ 2.04	\$ 0.20	\$ 2.24	Out of Business (OOB), unable to locate (UTL)
CL 45213	Bowe Bell & Howell	\$ 143.91	\$ 14.39	\$ 158.30	Out of Business (OOB), unable to locate (UTL)

Totals \$ 3,276.33 \$ 327.63 \$ 3,603.96

Grand Total both years \$12,111.95 \$ 1,211.18 \$ 13,323.13