



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: May 19, 2016

Staff Contact: Kimberly Adams, kadams@carson.org

Agenda Title: To approve the partial removal and refund of the Real Property Taxes for the 2015/16 fiscal year for Parcel Number 007-601-01 per NRS 361.055 in the amount of \$126.54. (Kimberly Adams, kadams@carson.org)

Staff Summary: Parcel number 007-601-01, which can be described as being located in Section 4, T15N R19E, W2 W2 SE4, was gifted to the State of Nevada on March 7, 2016. This property is now exempt from taxation per NRS. 361.055. The Assessor's office is asking that the taxes be prorated from July 1, 2015 through March 7, 2016 and that the remaining amount be removed and refunded in the amount of \$126.54.

Agenda Action: Formal Action/Motion

Time Requested: 5 min.

Proposed Motion

I move to approve the partial removal and refund of the Real Property Taxes for the 2015/16 fiscal year for Parcel Number 007-601-01.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

Document number 462470 was recorded on March 7, 2016. This document is a Gift Deed, gifting Parcel Number 007-601-01 to the State of Nevada from Nevada Land Trust. Per NRS 361.055, this property is now exempt from taxation. The 2015/16 Real Property Tax billed amount was \$402.74. \$276.20 will remain on the tax roll (251 days) and \$126.54 (115 days) needs to be removed and refunded. Please note that 2016 is a leap year, therefore, there are 366 days in the year, instead of 365.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.055

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: Various Tax Entities.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Decrease to the 2015/16 Real Property Taxes.

Alternatives

Approve, Modify and Deny.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

RECORDED AT THE REQUEST OF
TICOR TITLE - RENO (COMMERCIAL)
03/07/2016 09:29AM
FILE NO.462470
SUSAN MERRIWETHER
CARSON CITY RECORDER
FEE \$0.00 DEP RMH

APN # 7-601-01

Escrow No. 1403821A-CD

The undersigned hereby affirms that this document submitted for recording does not contain the social security number of any person or persons.

(Pursuant to NRS 239b.030)

Recording Requested by and Return to:

Grantee:

901 So. Stewart Street, Suite 5003

Carson City, NV 89701

GIFT DEED

(Title on Document)

This page added to provide additional information required by NRS 111.312 Sections 1-2 (Additional recording fee applies).

This cover page must be typed or printed clearly in black ink only.

462470



**BSS, PARKS-25 5228/14554
Carson City
A.P.N.:007-601-01**

**Seller: Nevada Land Trust
P.O. Box 20288
Reno, Nevada 89515**

**Buyer: STATE OF NEVADA
Division of State Lands
901 South Stewart Street, Suite 5003
Carson City, Nevada 89701**

**RECORDING REQUESTED BY AND RETURN TO:
Nevada Division of State Lands
901 S. Stewart Street, Suite 5003
Carson City, NV 89706**

GIFT DEED

For consideration of environmental protection and enhancement, to maintain public access, and for other valuable consideration, the receipt whereof is hereby acknowledged, NEVADA LAND TRUST (hereinafter "Grantor") agrees to convey at no cost, and does hereby give, grant and convey to the STATE OF NEVADA (hereinafter "Grantee"), whose address is 901 South Stewart Street, Suite 5003, Carson City, Nevada 89701, and to the successors and assigns of the Grantee forever, all that certain real property described in Exhibit A attached hereto and by this reference made a part hereof (the "Property").

TOGETHER WITH all right, title, and interest in and to the improvements, rights, privileges, easements, reversions, remainders, rents, issues, and profits which are appurtenant to or obtained from such Property, including without limitation, all water, water rights, ditches, ditch rights, and grazing rights associated with or appurtenant to such Property.

SUBJECT TO any and all existing easements, leases, licenses, burdens and encumbrances of public record.

TO HAVE AND TO HOLD, all and singular, forever.

IN WITNESS WHEREOF, Grantor has caused this Grant, Bargain and Sale Deed to be executed effective the 15 day of March, 2016.

GRANTOR:
NEVADA LAND TRUST

By *Charles P. Pope*
Charles P. Pope, Co-Executive Director



STATE OF NEVADA)

COUNTY OF WASHOE)

On March 1, 2016 personally appeared before me, a notary public
Charles P. Pope, who acknowledged that he executed the above
document on this date.

[Signature]
NOTARY PUBLIC

**EXHIBIT A
TO
GIFT DEED**

LEGAL DESCRIPTION

All that certain real property situate in the County of Carson City, State of Nevada, described as follows:

All that certain parcel of land described in the certain Grant, Bargain and Sale Deed executed on the 28th day of July, 1982 by Curtiss-Wright Corporation, as grantor, and C-W Nevada, Incorporated, as grantee, recorded February 24, 1983, in Book 335, Page 659, as Document No. 16730, Official Records, Carson City, Nevada, also recorded January 24, 1983, in Book 1826, Page 556, as Document No. 835103, Official Records, Washoe County, Nevada, described therein as:

**TOWNSHIP 15 NORTH, RANGE 19 EAST, Mount Diablo Meridian:
Section 4:**

SE ¼ lying West of the original common boundary between Washoe County and Ormsby County, and East of the County line between Carson City and Washoe County as established on July 1, 1969.

EXCEPTING THEREFROM

All that portion thereof lying Easterly of the original common boundary between Washoe County and Ormsby County as described in that certain Warranty Deed executed by Carson City, a political subdivision of the State of Nevada, County of Carson City to the United State of America recorded on September 30, 2011 as Document No. 415950, Official Records.

TOGETHER WITH

all water, water rights, dams, ditches, water diversions, pumps, wells, motors, and stock water rights, water applications and water permits attached to, appurtenant to or used in connection with any or all of the above described land.

**STATE OF NEVADA
DECLARATION OF VALUE FORM**

1. Assessor Parcel Number(s)

- a) 7-601-01
- b) _____
- c) _____
- d) _____

FOR RECORDERS OPTIONAL USE ONLY
Document #: 462470
Date of Recording: 03/07/2016

2. Type of Property:

- a) Vacant Land
- b) Single Fam. Res.
- c) Condo/Twnhse
- d) 2-4 Plex
- e) Apt. Bldg
- f) Comm'l/Ind'l
- g) Agricultural
- h) Mobile Home
- i) Other _____

FOR RECORDERS OPTIONAL USE ONLY

Notes: _____

3. Total Value/Sales Price of Property:

Deed in Lieu of Foreclosure Only (value of property) \$ _____
Transfer Tax Value \$ _____
Real Property Transfer Tax Due: \$ EXEMPT

4. If Exemption Claimed

- a. Transfer Tax Exemption, per NRS 375.090, Section 2
- b. Explain Reason for Exemption: Gift conveyance to the State of Nevada

5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature *Charles P. P...* Capacity Grantor
Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION

BUYER (GRANTEE) INFORMATION

(REQUIRED)

(REQUIRED)

Print Name: Nevada Land Trust
Address: PO Box 20288
Reno, NV 89505

Print Name: State of Nevada-Division of State
Address: Lands 901 So Stewart St.
#5003, Carson City, NV 89701

COMPANY/PERSON REQUESTING RECORDING

(REQUIRED IF NOT THE SELLER OR BUYER)

Print Name: Ticor Title of Nevada, Inc. Escrow #: 1403821-CD
Address: 5441 Kietzke Lane, Suite 100
City, State, Zip: Reno, NV 89511

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED)