



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: September 15, 2016

Staff Contact: Kimberly Adams, kadams@carson.org

Agenda Title: To approve the removal of the Real Property Taxes and Penalties for the 2016/17 fiscal year for parcel number 001-173-02 (201 Fleischmann Wy) per NRS 361.140(1)(a) in the amount of \$1,209.08. (Kimberly Adams, kadams@carson.org)

Staff Summary: Parcel number 001-173-02 was purchased by Talia Friends of Existence on December 18, 2015. Per NRS 361.140(1)(a), Talia Friends of Existence is a non-profit organization and qualifies for an exemption on both Real and Personal Property Taxes.

Agenda Action: Formal Action/Motion

Time Requested: 5 min.

Proposed Motion

I move to approve the removal of the Real Property Taxes and Penalties for the 2016/17 fiscal year for parcel number 001-173-02 (201 Fleischmann Wy) per NRS 361.140(1)(a) in the amount of \$1,209.08.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

Talia Friends of Existence applied for the property tax exemption on June 17, 2016 and were approved to receive their exemption effective July 1, 2016. However, during the application process, it was disclosed that they had entered into a contract to sell the property to a "for profit" entity and escrow was set to close in mid July. The property had been "otherwise made available to and used by any person or entity in connection with a business conducted for profit or as a residence it is subject to taxation" (NRS 361.157 and NRS 361.159). Because the exemption would have been effective July 1, 2016, the Assessor's office, with the direction of the DA's office agreed to postpone the exemption pending close of escrow. Unfortunately, escrow did fall through. The property is still owned and operated by Talia Friends of Existence and is considered to be exempt from Real and Personal Property Taxes per NRS 361.768.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.140(1)(a) and NRS 361.768.

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 2016/17 Real Property Taxes.

Alternatives

Approve, Modify or Deny.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)