



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: November 3, 2016

Staff Contact: Kimberly Adams, kadams@carson.org

Agenda Title: To welcome discussion and direction on the removal of the Real Property Taxes and penalties for the 2016/17 fiscal year for parcel number 010-031-98 (549 Airport Rd.) per NRS 361.140 (1)(a) in the amount of \$16,454.75. (Kimberly Adams, kadams@carson.org)

Staff Summary: Parcel number 010-031-98, is a leased parcel that was created at the request of the Carson City Public Works Department for the Nevada Humane Society (NHS). This parcel was created in February of 2016, for the 2016/17 fiscal year. An exemption application was mailed to the Nevada Humane Society on March 1, 2016. The deadline to file the exemption application for the 2016/17 fiscal year was June 15, 2016 per NRS 361.155. The Assessor's office received the application from the NHS on October 18, 2016.

Agenda Action: Formal Action/Motion

Time Requested: 5 min.

Proposed Motion

Discussion and direction on the removal of the Real Property Taxes and penalties for the 2016/17 fiscal year for parcel number 010-031-98 (549 Airport Rd.) per NRS 361.140 (1)(a) in the amount of \$16,454.75. (Kimberly Adams, kadams@carson.org)

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

Parcel number 010-031-98, is a leased parcel that was created at the request of the Carson City Public Works Department for the Nevada Humane Society (NHS). This parcel was created in February of 2016, for the 2016/17 fiscal year. An exemption application was mailed to the Nevada Humane Society on March 1, 2016. The deadline to file the exemption application for the 2016/17 fiscal year was June 15, 2016 per NRS 361.155. The Assessor's office placed numerous telephone calls to the Nevada Humane Society requesting them to return the application in a timely manner. In August and again in September, we received notification from NHS that they would be sending the application to us. Unfortunately the completed application was not received within the timeframe allowed by statute. The Assessor's office finally received the application from the NHS on October 18, 2016. Based on NRS 361.155, this exemption would be approved for the 2017/18 year and the 2016/17 taxes would be due. The Assessor's office requests direction from the Board of Supervisors on the removal of the 2016/17 Real Property Taxes and penalties in the amount of \$16,454.75.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.140(1)(a) and NRS 361.155

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 2016/2017 Real Property Taxes.

Alternatives

Approve, Modify or Deny.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

of plays on a nonprofessional basis shall be exempt from taxation. Such corporation shall provide in its articles of incorporation that the property for which the tax exemption is requested shall revert to the county in which it is located upon the cessation of the activities of the noncommercial theater.

[Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1971, 143, 876)

NRS 361.150 Exemptions of volunteer fire departments. The real and personal property of organized and incorporated volunteer fire departments shall be exempt from taxation, but such property shall be taxed when it is used for any purpose other than carrying out the legitimate functions of such volunteer fire department.

[1.1:344:1953; added 1955, 199]—(NRS A 1973, 334)

NRS 361.155 Exemptions: Filing of claims and designations; duration and amount; assessment and penalty for erroneous grant or renewal; review of late or denied claim.

1. Except as otherwise provided in this section:

(a) All claims for personal tax exemptions on real property, the initial claim of an organization for a tax exemption on real property and the designation of any amount to be credited to the Gift Account for the Veterans Home in Southern Nevada or the Gift Account for the Veterans Home in Northern Nevada pursuant to NRS 361.0905 must be filed on or before June 15.

(b) An initial claim for a tax exemption on real property acquired after June 15 and before July 1 must be filed on or before July 5.

2. All exemptions provided for pursuant to this chapter apply on a fiscal year basis, and any exemption granted pursuant to this chapter must not be in an amount which gives the taxpayer a total exemption greater than that to which the taxpayer is entitled during any fiscal year.

3. Except as otherwise provided in this section, each claim for an exemption provided for pursuant to this chapter must be filed with the county assessor of:

(a) The county in which the claimant resides for personal tax exemptions; or

(b) Each county in which property is located for the tax exemption of an organization.

4. After the initial claim for an exemption pursuant to NRS 361.088 or 361.098 to 361.150, inclusive, an organization is not required to file annual claims if the property remains exempt. If any portion of the property loses its exemption pursuant to NRS 361.157 or for any other reason becomes taxable, the organization must notify the county assessor.

5. If an exemption is granted or renewed in error because of an incorrect claim or failure of an organization to give the notice required by subsection 4, the assessor shall assess the taxable portion of the property retroactively pursuant to NRS 361.769 and a penalty of 10 percent of the tax due for the current year and any prior years may be added.

6. If a claim for a tax exemption on real property and any required affidavit or other documentation in support of the claim is not filed within the time required by subsection 1, or if a claim for a tax exemption is denied by the county assessor, the person claiming the exemption may, on or before January 15 of the fiscal year for which the claim of exemption is made, file the claim and any required documentation in support of the claim with the county board of equalization of the county in which the claim is required to be filed pursuant to subsection 3. The county board of equalization shall review the claim of exemption and may grant or deny the claim for that fiscal year, as it determines to be appropriate. The State Board of Equalization shall establish procedures for:

(a) The review of a claim of exemption by a county board of equalization pursuant to this subsection; and

(b) The appeal to the State Board of Equalization of the denial of a claim of exemption by a county board of equalization pursuant to this subsection.

[Part 1:344:1953; A 1954, 29; 1955, 340]—(NRS A 1957, 321; 1969, 591; 1979, 132; 1983, 473; 1987, 814; 1991, 2094; 1993, 90; 1995, 2297; 1997, 200; 2003, 2757; 2005, 2654; 2007, 1882; 2013, 2512)



CARSON CITY, NEVADA
CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

March 1, 2016

Nevada Humane Society
2825 B Longley Ln
Reno, NV 89502

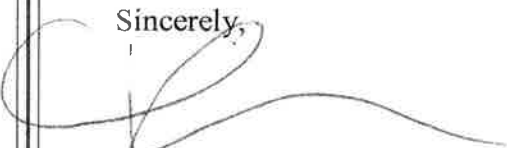
RE: 010-031-98 (549 Airport Rd.)

Dear Nevada Humane Society;

Enclosed you will find an application for property tax exemption. This application would apply to both the personal property and the real property for the above referenced location. We understand that the Nevada Humane Society is a non-profit organization and has been considered a 501 (c) (3) organization through the IRS, a separate application must be filled out in order to qualify for a property tax exemption (Pursuant to NRS 361). It is important that you answer all questions and include all requested information. The deadline to file this property tax exemption is **June 15, 2016** for the 2016/17 year.

Please feel free to contact me, should you have any questions (775) 887-2130. You may also contact me via email me KAdams@carson.org.

Sincerely,



Kimberly Adams
Chief Deputy Assessor

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Hearing Impaired use: 711

