



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: June 15, 2017

Staff Contact: Dave Dawley, ddawley@carson.org

Agenda Title: To approve the removal of the taxes and penalties from the Unsecured 2014/15 Tax Roll per NRS 361.5607 in the amount of \$641.48. (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 Roll. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and NRS 361.450. Most owners/businesses have moved the Personal Property and we are unable to locate them. The removal of these taxes will result in a decrease of \$641.48 to the 2014/15 fiscal year.

Agenda Action: Formal Action/Motion

Time Requested: 5 min.

Proposed Motion

I move to approve the removal of the taxes and penalties from the Unsecured 2014/15 Tax Roll for the following Unsecured Account Numbers: AB 51085 (Berkovec, Kenneth L), AC 51196 (Branch, Doreen), CB 33657 (The Manger of Carson City), CB 42063 (Santa Cruz Tanning Co.), CB 44960 (Floral Creations), CB 45946 (Sound Happens), CB 46017 (Advanced Chip Repair), CB 46096 (Wellsure Aquaclear), CB 47004 (Marge Ananda), CB 47027 (Pro Green Irrigation & Fertilization) and CL 45196 (Spectrum Mgmt LLC -Spec-NV-997) for a total amount of \$641.48.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The Assessor's Office with the assistance of the District Attorney's Office and Code Enforcement have attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and NRS 361.450. The owners/businesses have moved the Personal Property and all efforts to locate them have been unsuccessful.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.5607, NRS 361.535 and NRS 361.450.

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 2014/15 Unsecured Personal Property Tax Roll.

Alternatives

Approve, Modify and Deny

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

2016 Uncollectible Personal Property Taxes (2014-15)

2014/15

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
AB 51085	Berkovec, Kenneth L	\$ 59.37	\$ 5.94	\$ 65.31	Left the area, unable to locate
AC 51196	Branch, Doreen	\$ 235.05	\$ 23.51	\$ 258.56	Plane not located in CC at time, remove
CB 33657	The Manger of Carson City	\$ 75.62	\$ 7.56	\$ 83.18	Out of Business (OOB), owner deceased
CB 42063	Santa Cruz Tanning Co.	\$ 84.32	\$ 8.43	\$ 92.75	Out of Business (OOB), unable to locate (UTL)
CB 44960	Floral Creations	\$ 60.18	\$ 6.02	\$ 66.20	Out of Business (OOB), unable to locate (UTL)
CB 45946	Sound Happens	\$ -	\$ 3.10	\$ 3.10	Out of Business (OOB), unable to locate (UTL)
CB 46017	Advanced Chip Repair	\$ 18.59	\$ 1.86	\$ 20.45	Out of Business (OOB), unable to locate (UTL)
CB 46096	Wellsure Aquaclear	\$ 18.59	\$ 1.86	\$ 20.45	Out of Business (OOB), unable to locate (UTL)
CB 47004	Marge Ananda	\$ -	\$ 3.10	\$ 3.10	Out of Business (OOB), unable to locate (UTL)
CB 47027	Pro Green Irrigation & Fertilization	\$ 16.60	\$ 1.66	\$ 18.26	Out of Business (OOB), unable to locate (UTL)
CL 45196	Spectrum Mgmt LLC-Spec-NV-007	\$ -	\$ 10.12	\$ 10.12	No longer has equipment in CC
Totals		\$ 568.32	\$ 73.16	\$ 641.48	