



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: June 7, 2018

Staff Contact: Hope Sullivan, AICP, Planning Manager

Agenda Title: For Possible Action: To approve a request for a Historical Tax Deferment on property located within the Historic District, located at 604 West Robinson Street, APN 003-275-03.

Staff Summary: The subject property is eligible for the Open Space Use Assessment as a result of its conformance to specific standards and its historical status in Carson City.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

Proposed Motion

"I move to approve a request for an Historical Tax Deferment on property located within the Historic District, located at 604 West Robinson Street, APN 003-275-03".

Board's Strategic Goal

Quality of Life

Previous Action

At its meeting of May 10, 2018, the Historic Resources Commission recommended approval of the Historical Tax Deferment based on finding that the property is in general conformance with the Secretary of the Interior's Standards and Guidelines for Rehabilitation, Carson City Historic District Guidelines, and with the Historic Resources Commission's Policies. The staff report to the Historic Resources Commission is attached.

Background/Issues & Analysis

Carson City Municipal Code Section 21.02.040 states that any site or structure designated as historic by the Board of Supervisors shall be eligible for the Open Space Use Assessment. The subject property is a contributing property in the City's Historic District.

Applicable Statute, Code, Policy, Rule or Regulation

CCMC 18.06 (Historic District), CCMC 21.02.040 Criteria for Open Space / Historic Use Assessment, and NRS 361A Taxes on Agricultural Real Property and Open Space.

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact:

Alternatives

Deny the request.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

**STAFF REPORT FOR THE HISTORIC RESOURCES COMMISSION MEETING
OF MAY 10, 2018**

AGENDA ITEM: E-1

FILE NO: HRC-18-040

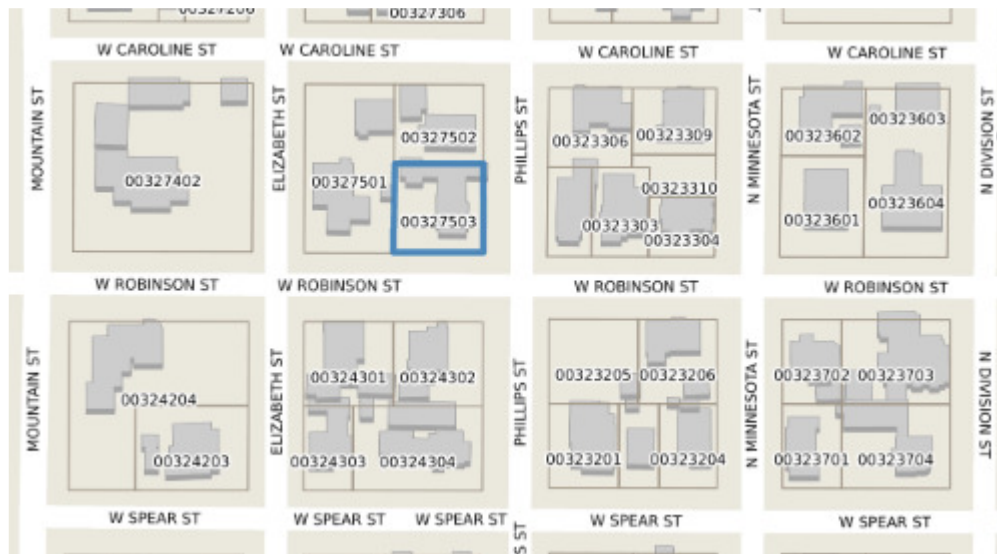
STAFF AUTHOR: Hope Sullivan, AICP, Planning Manager

REQUEST: A request for Historical Tax Deferment status for the property located at 604 W. Robinson Street.

OWNER: Harvey and Terri Edwards

LOCATION/APN: 604 W. Robinson Street / 003-275-03

RECOMMENDED MOTION: It is recommended that the Historic Resources Commission **"Move to recommend to the Board of Supervisors approval of HRC-18-040, a request for Historical Tax Deferment on property zoned Single Family 6000, located at 604 West Robinson Street, APN 003-275-03. The subject approval is based on the finding that the property is in general conformance with the Secretary of the Interior's Standards and Guidelines for Rehabilitation, Carson City Historic District Guidelines, and with Historic Resources Commission Policies."**



1. The property must have significance or be listed in the Carson City Historic Survey.

The subject site is listed in the Carson City Resources Inventory completed in September 2000. Per the Assessor's records, the home was constructed in 1937.

2. The property must be in good repair and the applicant is encouraged to present photographs as evidence.

A site visit was conducted on April 23, 2018, and the site was found to be in good condition.

3. Any alteration on the property must be of compatible historical character.

In 2012, the Historic Resource Commission (HRC) approved HRC-11-143 allowing for modifications to the windows and doors, as well as construction of a deck. This resulted in a modification of the fenestration on the front façade. In approving this application, the HRC found that it was in conformance with the Secretary of the Interior Guidelines and Standards for Rehabilitation, Carson City Historic District Guidelines, and the Historic Resources Commissions policies.

Further modification to the home where requested and approved (HRC-14-167) by the HRC at its meeting of January 8, 2015. In approving those modifications, the HRC also found the proposed modifications to be in conformance with the Secretary of the Interior Guidelines and Standards for Rehabilitation, Carson City Historic District Guidelines, and the Historic Resources Commission policies.

4. The property must be in compliance with Historic Resources Commission guidelines.

During the site visit conducted on April 23, 2018, Planning Division staff found the subject site to be in compliance with the Development Standards, Division 5, Historic District Design Guidelines.

Attachments

Application for Open Space / Historic Use Assessment

Property Information from the Carson City Resources Inventory completed in September 2000.

HRC-18-040



CARSON CITY, NEVADA
CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

MEMORANDUM

TO: Hope Sullivan, Community Development
FROM: Kimberly Adams, Assessor's Office
DATE: February 26, 2018
RE: Historical Site Assessment
Parcel No. 003-275-03



Enclosed you will find an application for Historical tax deferment status.

The current values are as follows:

ASSESSED VALUE:		TAXABLE VALUE:	
LAND:	23,800	LAND:	68,000
IMPROVEMENTS:	25,832	IMPROVEMENTS:	73,806

The new values after receiving the Historical Deferment are as follows:

ASSESSED VALUE:		TAXABLE VALUE:	
LAND:	17,612	LAND:	50,320
IMPROVEMENTS:	19,116	IMPROVEMENTS:	54,617

These values will be for the 2018/19 fiscal year if the application is recorded on or before June 30, 2018.

Please proceed accordingly.

Thank you.

Kimberly Adams
Chief Deputy Assessor

DAVID A. DAWLEY – CARSON CITY ASSESSOR
201 North Carson Street, Suite 6 • 89701 • (775) 887-2130 • (775) 887-2139
Hearing Impaired use: 711



APN 003-275-03

Return this application to:
Carson City Assessor's Office
201 N. Carson St., Ste. 6
Carson City, NV 89701

This space above for Recorder's Use Only

Application for Open Space/Historic Use Assessment

Return this application to the County Assessor's Office at the address shown above no later than June 1st. If this application is approved, it will be recorded and become a public record.

IF MORE SPACE IS NEEDED, PLEASE ATTACH ADDITIONAL SHEETS TO THIS APPLICATION.

Please type in the following information for each owner of record or his representative.

Owner:	<u>Harvey and Terri Edwards</u>	Representative:	_____
Address:	<u>604 W. Robinson St.</u>	Address:	_____
City, State, Zip:	<u>Carson City, NV 89703</u>	City, State, Zip:	_____

This property is 0.19 acres in size and the current use of this property is (i.e. grazing, recreation, residential, etc.) residential

For what reasons do you feel the above-described property should be classified as open space/historic:

It is a support building within Carson City Historic district. It is a frequent "picture stop" on the blue line. The home dates from 1872-1875 on Carson maps.

Is the property available and accessible to the general public? no

If not, explain: Private residence

If open space real property classification is sought on the basis of the property being designated by law as **historic**, please answer the following questions:

- 1) The historic name of the property is _____
- 2) The address of the property is 604 W. Robinson St.
- 3) The improvements were constructed in _____. (Indicate year, estimate if unknown)

(I) (We) hereby certify that the foregoing information submitted is true, accurate and complete to the best of (my) (our) knowledge. (I) (We) understand that if this application is approved, this property may be subject to liens for undetermined amounts. (Each owner of record or his authorized representative must sign. Representative must indicate for whom he is signing, in what capacity and under what authority.)

Please print name under each signature.

[Signature] 604 W. Robinson St. 775-527-2361 2/25/18
Signature of Applicant or Agent – Address and Phone Number Date

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FOR USE BY THE COUNTY ASSESSOR OR DEPARTMENT OF TAXATION

- | | | | |
|--------------------------|--|----------------|-----------|
| <input type="checkbox"/> | Application Received | <u>2/24/18</u> | <u>KA</u> |
| | | Date | Initial |
| <input type="checkbox"/> | Property Inspected | _____ | _____ |
| | | Date | Initial |
| <input type="checkbox"/> | Income Records Inspected (If applicable) | _____ | _____ |
| | | Date | Initial |
| <input type="checkbox"/> | County Commission Action | _____ | _____ |
| | | Date | Initial |
| <input type="checkbox"/> | Written Notice of Approval or Denial Sent to Applicant | _____ | _____ |
| | | Date | Initial |

Reasons for Approval or Denial and Other Pertinent Comments:

Signature of Official Processing Application Title Date

INFORMATION AND INSTRUCTION FOR OPEN-SPACE USE ASSESSMENT

Pursuant to Nevada Revised Statutes, Chapter 361A, the legislature has authorized the creation of a special category of real property for tax purposes to be defined as “open-space real property”. Persons whose property fits within the definition of open-space use, and otherwise meet the requirements of law, may secure reduced property tax assessments on such land during the period of time that such use is continued.

An application must be filed with the assessor in the county where the property is located on or before June 1 of any given year. If located in more than one county, an application must be filed with each applicable assessor. If open-space use assessment is granted, the application need not be re-filed again unless there is a change in ownership or a conversion to a higher use of any portion of the property.

Important Statutory Definitions Relevant to Open-Space Assessment:

“Open-space real property” means:

- 1) Land
 - a) Located within an area classified pursuant to NRS 278.250 and subject to regulations designed to promote the conservation of open-space and the protection of other natural and scenic resources from unreasonable impairment;
 - b) Devoted exclusively to open-space use;
- 2) The improvements on the land used primarily to support the open-space use and not primarily to increase the value of surrounding developed property or secure an immediate monetary return.

“Open-space use” means the current employment of land, the preservation of which use would conserve and enhance natural or scenic resources, protect streams and water supplies or preserve sites designated as historic by the Department of Cultural Affairs, State Historic Preservation Office.

“Owner” means any person having a legal or equitable freehold estate in open-space real property, including a contract vendee of a land sales contract respecting the property but excluding a lessee or tenant of the property.

“Higher use” means any use other than open-space use.

Open-space use assessment may additionally be restricted by criteria or ordinance procedures adopted by the county commissioners or other governing body applicable to the location of the land.

EFFECT OF APPROVAL OF APPLICATION

If an application is approved, the assessment will be based on the open-space use of the land rather than on the taxable value of the higher use. However, if the property use changes from open-space to a higher use, the owner will be liable for deferred taxes based upon the difference between open-space and higher use assessments of a period not to exceed 7 years. A 20 percent penalty will also be attached if the owner does not promptly notify the assessor of a change from open-space use to a higher use.

**Historical Survey 2000
Carson City Historic District
Carson City Community Development**



Address: 604 W. Robinson

Location: Northwest corner W. Robinson and Phillips

Construction Date: 1937 (assessor)

Historical Background

In 1864 H.S. Phillips purchased this parcel, and the property changed hands many times after that. By 1895 an S. Summerfield was living at this address. In 1910 Mr. And Mrs. E.D. Kelly were living in the house with Rebecca Kelly. Edward Kelly was Surveyor General from 1899 until his death in 1908.

In 1910, Floyd Curry, a plaster manufacturer, lived in the house with his wife Verra and four year old daughter Katherine. By 1915 Geo Brodigan, Nevada's Secretary of State, made his home here. He was followed in 1917 by Carleon Stevens, a clerk at the Nevada Industrial Commission. Frank Pyne, the State Librarian, lived here in 1921, then, from 1923 to 1925, Harold F. Holley an engineer for the State Highway Department.

R.B. Jeppson and Elsie Jeppson lived in the house from 1927 until 1930. Robert Jeppson was supervisor of the State Vocational Education Department. Between 1932 and 1937 the Examiner of Inheritance, John H. Anderson, lived in the home. By 1948 a number of individuals were calling this house home. Mrs. Flora Crosset was living there, as well as John A McCarthy, the superintendent of the State Printing Office. Rita Miller the Deputy State Treasurer lived in the house that year. John and Florence Sanford also listed 604 W. Robinson as their address.

Sources: Stewart Title Posting Books; Carson City Directories; Carson City Telephone Directories; United States Census