

STAFF REPORT

Report To: Board of Supervisors

Meeting Date: August 16, 2018

Staff Contact: Dave Dawley, ddawley@carson.org

Agenda Title: For Possible Action: To approve the partial removal of Real Property Taxes for the 2018/19 fiscal year for parcel number 007-564-16 (1100 Chaparral Dr.) per NRS 361.765 in the amount of \$867.51 (Rhonda Price, rprice@carson.org).

Staff Summary: The Assessor's Office is requesting approval to remove partial taxes from the 2018/19 Real Property Tax Roll from parcel number 007-564-16 (1100 Chaparral Dr.) in the amount of \$867.51 per NRS 361.765. The owner of the property was entitled to receive a 100% Disabled Veteran Exemption on his real property taxes, however, due to a clerical error, he received only a regular Veteran's exemption.

Agenda Action: Formal Action/Motion

Time Requested: Consent

Proposed Motion

I move to accept the partial removal of Real Property Taxes for the 2018/19 fiscal year for parcel number 007-564-16 (1100 Chaparral Dr.) per NRS 361.765 in the amount of \$867.51 (Rhonda Price, rprice@carson.org).

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The Assessor's Office is requesting approval to remove partial taxes from the 2018/19 Real Property Tax Roll from parcel number 007-564-16 (1100 Chaparral Dr.) in the amount of \$867.51 per NRS 361.765. The owner of the property was entitled to receive a 100% Disabled Veteran Exemption on his real property taxes, however, due to a clerical error, he received only a regular Veteran's exemption instead.

The regular Veteran's exemption entitles the veteran to an assessed valuation reduction of \$2,700 which equates to a \$96.39 reduction (assessed value multiplied by the tax rate). A veteran who receives a 100% Disabled Veteran's exemption is entitled to an assessed valuation reduction of \$27,000, which equates to a \$963.90 reduction (assessed value multiplied by the tax rate).

Applicable Statute, Code, Policy, Rule or Regulation

NRS. 361.765, NRS 361.090 and NRS 361.091

Financial Information

Is there a fiscal impact? 🛛 Yes 🗌 No

If yes, account name/number: 2018/19 Real Property Taxes, various taxing entities.

Is it currently budgeted? \Box Yes \boxtimes No

Explanation of Fiscal Impact: Reduction in the 2018/19 Real Property Taxes.

Alternatives

Approve, Modify or Deny

 Board Action Taken:
 1) ______
 Aye/Nay

 Motion: ______
 2) ______

(Vote Recorded By)