



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: November 1, 2018

Staff Contact: Kimberly Adams, kadams@carson.org

Agenda Title: For Possible Action: To approve the partial removal of the 2018/19 Real Property Taxes for parcel numbers 007-091-66 (Ash Canyon Rd.) and 007-293-29 (Sec 11 15/19) per NRS 361.060 in the amount of \$2,486.47, along with a refund to be issued in the amount of \$796.47 for the same parcels for the time period that these parcels are exempt from October 6, 2018 through June 30, 2019 (Kimberly Adams, kadams@carson.org).

Staff Summary: The Assessor's Office is requesting the partial removal and partial refund of the 2018/19 Real Property Taxes for the following Assessor's Parcel Numbers for a total of \$2,486.47 and \$796.47 to be refunded :

007-091-66: \$2,483.59 to be removed; refund in the amount of \$793.59.

007-293-29: \$2.88 to be removed; refund in the amount of \$2.88.

These parcels were deeded to Carson City, Open Space on October 5, 2018 and are therefore tax exempt per NRS chapter 361. The 2018/19 Real Property Taxes remain taxable from July 1, 2018 through October 5, 2018. The remaining fiscal year, October 6, 2018 through June 30, 2019, is now exempt from taxation per NRS 361.060. Therefore, this request is to remove a portion of the Real Property Taxes from the 2018/19 tax roll and to refund the amount of any taxes already paid for the same fiscal year past the October 5, 2018 date.

Agenda Action: Formal Action/Motion

Time Requested: Consent

Proposed Motion

I move to approve the partial removal of the 2018/19 Real Property Taxes from the parcels described and approve the issuance of the refunds for the same parcels in the amounts described.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

These parcels were deeded to Carson City, Open Space on October 5, 2018 and are therefore tax exempt per NRS chapter 361. The 2018/19 Real Property Taxes remain taxable from July 1, 2018 through October 5, 2018. The remaining fiscal year, October 6, 2018 through June 30, 2019, is now exempt from taxation per NRS 361.060. Therefore, this request is to remove a portion of the Real Property Taxes from the 2018/19 tax roll and to refund the amount of any taxes already paid for the same fiscal year past the October 5, 2018 date.

Applicable Statute, Code, Policy, Rule or Regulation

NRS. 361.060

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? Yes No

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

Alternatives

Approve, Modify or Deny

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)