



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** March 21, 2019

Staff Contact: Kimberly Adams

Agenda Title: For Possible Action: Discussion and possible action regarding a request to remove the 2015/16, 2016/17, 2017/18 and 2018/19 Real Property Taxes, penalties and interest for parcel number 003-093-03 (669 S Nevada St.) per NRS 361.3205 in the amount of \$4,434.92 and a waiver of \$1,353.95 in penalties and interest. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Assessor's office is requesting the removal of the 2015/16, 2016/17, 2017/18 and 2018/19 Real Property Taxes for Assessor's Parcel Number 003-093-03 and the following corresponding amounts: \$4,434.92 to be removed, and a waiver of \$1,353.95 in penalties and interest.

Agenda Action: Formal Action / Motion **Time Requested:** Consent

Proposed Motion

I move to accept the removal of the 2015/16, 2016/17, 2017/18 and 2018/19 Real Property Taxes in the amount of \$4,434.92, plus a waiver of \$1,353.95 in penalties and interest for the parcel described.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

Pursuant to NRS 361.318, NRS 361.320 and NRS 361.3205 respectively, this property is and was being assessed and billed by the Department of Taxation as it classified as Centrally Assessed. The Assessor's Office has been working with the owner and the Department of Taxation for years to confirm that APN 003-093-03 was being billed as Centrally Assessed. However, due to the current ownership it has been difficult to confirm. After much research and the assistance from the Carson City District Attorney's office, we received the information to confirm that this property is in fact "Centrally Assessed" and should not be receiving a property tax bill from Carson City.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.3205

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: 2015/16 Real Property Taxes, various taxing entities.

2016/17 Real Property Taxes, various taxing entities.
2017/18 Real Property Taxes, various taxing entities.
2018/19 Real Property Taxes, various taxing entities.

Is it currently budgeted? No

Explanation of Fiscal Impact: A reduction in the 2015/16 Real Property Taxes in the amount of \$1,081.26 plus \$187.30 in penalties and interest.

A reduction in the 2016/17 Real Property Taxes in the amount of \$1,084.04 plus \$295.78 in penalties and interest.

A reduction in the 2017/18 Real Property Taxes in the amount of \$1,111.47 plus \$415.96 in penalties and interest.

A reduction in 2018/19 Real Property Taxes in the amount of \$1,158.15 plus \$454.91 in penalties and interest.

Alternatives

Approve, Modify or Deny

Attachments:

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)