



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** June 18, 2020

Staff Contact: Dave Dawley

Agenda Title: For Possible Action: Discussion and possible action regarding a request to remove the taxes and penalties from the Unsecured 2013/14, 2016/17, 2017/18 and 2018/19 Tax Roll per NRS 361.5607 in the amount of \$1,093.13. (Dave Dawley, ddawley@carson.org)

Staff Summary: The Assessor's Office is requesting the Board of Supervisors remove those taxes and penalties that have been deemed uncollectable 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.

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

Proposed Motion

I move to approve the removal of taxes and/or penalties from the Unsecured Tax Rolls as requested.

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 following owners/businesses have moved the Personal Property and all efforts to locate them have been unsuccessful.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.450, 361.535 and 361.5607

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Various Tax Entities.

Is it currently budgeted? No

Explanation of Fiscal Impact: Decrease to the 2013/14, 2016/17, 2017/18 and 2018/19 Unsecured Personal Property Tax Rolls.

Alternatives

Do not approve removal of the taxes/penalties or provide alternative direction.

Attachments:

[Uncollectibles FY 14, 17, 18, AND 19.xls](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

2014 Uncollectible Personal Property Taxes (2013-14)

2013/14

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 045718	List, Andrew Esq.	\$ -	\$ 2.75	\$ 2.75	Out of Business (OOB), unable to locate (UTL)
Totals		\$ -	\$ 2.75	\$ 2.75	

2017 Uncollectible Personal Property Taxes (2016-17)

2016/17

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 35767	Puppy Love Dog Grooming	\$ 72.97	\$ 7.30	\$ 80.27	Out of Business (OOB), unable to locate (UTL)
Totals		\$ 72.97	\$ 7.30	\$ 80.27	

2018 Uncollectible Personal Property Taxes (2017-18)

2017/18

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 039781	Q M I	\$ 19.17	\$ 1.92	\$ 21.09	Out of Business (OOB), unable to locate (UTL)
CB 043777	Capital City Counseling	\$ 39.23	\$ 3.92	\$ 43.15	Out of Business (OOB), unable to locate (UTL)
CB 044836	Reese, Susan	\$ -	\$ 1.83	\$ 1.83	Out of Business (OOB), unable to locate (UTL)
CB 044941	Body by Bijhan	\$ -	\$ 2.50	\$ 2.50	Out of Business (OOB), unable to locate (UTL)
CB 045456	Bison Group LLC	\$ -	\$ 1.83	\$ 1.83	Out of Business (OOB), unable to locate (UTL)
CB 045944	Compass Behavioral Health	\$ 14.60	\$ 1.46	\$ 16.06	Out of Business (OOB), unable to locate (UTL)
CB 048124	Poulson, Tiffany	\$ 15.14	\$ 1.51	\$ 16.65	Out of Business (OOB), unable to locate (UTL)
CB 048213	Sign Mountain	\$ 72.11	\$ 7.21	\$ 79.32	Out of Business (OOB), unable to locate (UTL)
CB 048306	All Around Appliances	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CB 048401	1 Three 4 Marketing	\$ 0.96	\$ 1.87	\$ 2.83	Out of Business (OOB), unable to locate (UTL)
CB 048404	Silver Linings Photography LLC	\$ 62.48	\$ 6.25	\$ 68.73	Out of Business (OOB), unable to locate (UTL)
CB 048418	Northern Nevada Carpet Cleaning	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 048438	Zacha Photography	\$ -	\$ 3.69	\$ 3.69	Out of Business (OOB), unable to locate (UTL)
CB 048521	Immortal Sin Clothing	\$ 187.43	\$ 18.74	\$ 206.17	Out of Business (OOB), unable to locate (UTL)
CB 048535	Eureka Builders	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)

CB 048570	Simply Divine	\$	62.48	\$	6.25	\$	68.73	Out of Business (OOB), unable to locate (UTL)
CB 048598	Botanica La Nina	\$	62.48	\$	6.25	\$	68.73	Out of Business (OOB), unable to locate (UTL)
CB 048608	J R P Drywall Stystems INC	\$	-	\$	10.25	\$	10.25	Out of Business (OOB), unable to locate (UTL)
CB 048613	Treasure Trove LLC	\$	-	\$	6.25	\$	6.25	Out of Business (OOB), unable to locate (UTL)
CB 048784	KFL Creations	\$	46.20	\$	4.62	\$	50.82	Out of Business (OOB), unable to locate (UTL)
CB 049052	Carson City Auction Company	\$	39.52	\$	3.95	\$	43.47	Out of Business (OOB), unable to locate (UTL)
CB 049113	Prestige Auto Repair	\$	82.36	\$	8.24	\$	90.60	Out of Business (OOB), unable to locate (UTL)

Totals \$ 196.41 \$ 27.57 \$ 910.14

2019 Uncollectible Personal Property Taxes (2018-19)

2018/19

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 045718	List, Andrew Esq.	\$ 13.99	\$ 1.40	\$ 15.39	Out of Business (OOB), unable to locate (UTL)
CB 044921	CC Art Gallery & Pottery	\$ 20.63	\$ 2.06	\$ 22.69	Out of Business (OOB), unable to locate (UTL)
CB 048441	Mobaligh Consulting Group	\$ 18.78	\$ 1.88	\$ 20.66	Out of Business (OOB), unable to locate (UTL)
CB 048767	Allure Microblading & Beauty	\$ 22.49	\$ 2.25	\$ 24.74	Out of Business (OOB), unable to locate (UTL)
CB 048898	Debi's Grooming	\$ 14.99	\$ 1.50	\$ 16.49	Out of Business (OOB), unable to locate (UTL)

Totals \$ 90.88 \$ 9.09 \$ 99.97

Grand Total: \$ 1,093.13