



## STAFF REPORT

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

**Staff Contact:** Kimberly Adams

**Agenda Title:** For Possible Action: Discussion and possible action regarding a proposed partial removal of the fiscal year (FY) 2018, 2019 and 2020 Real Property Taxes from parcel number 004-055-02 (906 S. Stewart St.) per NRS 361.765 and 361.768 for a total of \$1,189.95, along with a refund to be issued in the same amount. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Assessor's Office is requesting the partial removal and partial refund of the FY 2018 (2017/18), FY 2019 (2018/19) and FY 2020 (2019/20) Real Property Tax Rolls due to an over assessment of the structures on parcel number 004-055-02 (906 S Stewart St.).

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

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### **Proposed Motion**

I move to approve the partial removal and partial refund of the Real Property Taxes as requested.

### **Board's Strategic Goal**

Efficient Government

### **Previous Action**

N/A

### **Background/Issues & Analysis**

During an internal audit, it was discovered that the remaining structures were not removed from the tax rolls after being demolished. The buildings were fully depreciated, so the overall reduction in taxes was slightly decreased. The Assessor's Office is asking that the taxes be adjusted to reflect the correct assessment and a refund be issued for the years that were billed in excess from the FY 2018 (\$125.86), 2019 (\$519.57) and 2020 (\$544.52) Real Property Tax Rolls for a total of \$1,189.95.

### **Applicable Statute, Code, Policy, Rule or Regulation**

NRS 361.765 and 361.768

### **Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** 2017/18, 2018/19 and 2019/20 Real Property Taxes, various taxing entities.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Reduction and refund of \$ 125.86 from the 2017/18 Real Property Taxes.  
Reduction and refund of \$ 519.57 from the 2018/19 Real Property Taxes.  
Reduction and refund of \$ 544.52 from the 2019/20 Real Property Taxes.

**Alternatives**

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

**Attachments:**

**Board Action Taken:**

Motion: _____	1) _____	Aye/Nay
	2) _____	_____
		_____
		_____
		_____

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(Vote Recorded By)