



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** October 1, 2020

Staff Contact: Kimberly Adams

Agenda Title: For Possible Action: Discussion and possible action regarding a proposed partial removal and possible partial refund of the 2020/2021 real property taxes from Assessor's Parcel Numbers (APNs) 004-092-24 (911 E. Second St.) and 004-092-28 (211 S. Pratt Ave.) per NRS 361.125 in the amount of \$12,146.32 for the time period that these parcels are exempt from September 1, 2020 through June 30, 2021. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Assessor's Office is requesting the partial removal and possible partial refund of the 2020/2021 real property taxes for APNs 004-092-24 (\$10,042.49) and 004-092-28 (\$2,103.83) in the amount of \$12,146.32. These parcels were sold to The Salvation Army on September 1, 2020 and are now tax exempt per NRS Chapter 361.

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

Proposed Motion

I move to approve the partial removal and partial refund as requested.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

These parcels were sold to The Salvation Army on September 1, 2020 and are now tax exempt per NRS Chapter 361. The 2020/2021 real property taxes remain taxable from July 1, 2020 through August 31, 2020. The remaining fiscal year, September 1, 2020 through June 30, 2021, is exempt from taxation per NRS 361.125. Therefore, this request is to remove a portion of the real property taxes from the 2020/2021 tax roll and to refund the amount of any taxes already paid for the same fiscal year past the September 1, 2020 date.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.125

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: 2020/2021 Real Property Taxes, various taxing entities.

Is it currently budgeted? No

Explanation of Fiscal Impact: Reduction and refund of \$12,146.32 from the 2020/2021 Real Property Taxes (004-092-24 in the amount of \$10,042.49) (004-092-28 in the amount of \$2,103.83).

Alternatives

Approve, modify or deny.

Attachments:

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)