



# STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:**

**Staff Contact:** Kimberly Adams or Dave Dawley

**Agenda Title:** For Possible Action: Discussion and possible action regarding a request to remove the taxes and penalties from the Unsecured Tax Rolls for Fiscal Years ("FY") 2017/18, 2018/19 and 2019/20 per NRS 361.5607 in the amount of \$3,115.68. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Carson City 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 361.536 and NRS 361.450 and those efforts have been unsuccessful.

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

**Proposed Motion**

I move to approve the removal of taxes and 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, has attempted to collect the taxes and penalties using the approved methods under NRS 361.450 and NRS 361.535. The businesses listed in the attached spreadsheet 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 2017/18, 2018/19 and 2019/20 Unsecured Personal Property Tax Rolls by \$3,115.68.

**Alternatives**

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

**Attachments:**

[Uncollectibles\\_\\_FY\\_17\\_\\_18\\_\\_AND\\_19\\_\\_under\\_\\_25\\_.pdf](#)

**Board Action Taken:**

Motion: \_\_\_\_\_

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

**2018 Uncollectible Personal Property Taxes (2017-18)**

2017/18

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 046081	Frutilandia Corp	\$ -	\$ 16.38	\$ 16.38	(Penalty only -Out of Business (OOB), unable to locate (UTL)
CB 048602	NV Pro Studios	\$ 62.48	\$ 6.25	\$ 68.73	Out of Business (OOB), unable to locate (UTL)
<b>Totals</b>		<b>\$ 62.48</b>	<b>\$ 22.63</b>	<b>\$ 85.11</b>	

**2019 Uncollectible Personal Property Taxes (2018-19)**

2018/19

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
AC 051394	Alliance Mortg. Grp. Inc	\$ 1,204.02	\$ 120.40	\$ 1,324.42	Moved, unable to locate
CB 042540	Darney Built Environment	\$ -	\$ 3.89	\$ 3.89	(Penalty only -Out of Business (OOB), unable to locate (UTL)
CB 041568	Speech Intragrations LLC	\$ 20.63	\$ 2.06	\$ 22.69	Out of Business (OOB), unable to locate (UTL)
CB 044079	Dirty Dog Dog Grooming	\$ 52.23	\$ 5.22	\$ 57.45	Out of Business (OOB), unable to locate (UTL)
CB 045118	Cash Mart	\$ 28.81	\$ 2.88	\$ 31.69	Out of Business (OOB), unable to locate (UTL)
CB 045561	CJ's Grooming	\$ 38.48	\$ 3.85	\$ 42.33	Out of Business (OOB), unable to locate (UTL)
CB 045878	Hudson, Johanna B	\$ 33.24	\$ 3.32	\$ 36.56	Out of Business (OOB), unable to locate (UTL)
CB 034484	Triple C Auto/Truck Repair	\$ 89.11	\$ 8.91	\$ 98.02	Out of Business (OOB), unable to locate (UTL)
CL 045467	A Plus Products	\$ 151.23	\$ 15.12	\$ 166.35	Out of Business (OOB), unable to locate (UTL)
CB 048149	Tahoe Tenderloins	\$ 213.34	\$ 21.33	\$ 234.67	Out of Business (OOB), unable to locate (UTL)
CB 049018	Panderra Enterprises LLC	\$ 634.86	\$ 63.47	\$ 698.33	Out of Business (OOB), unable to locate (UTL)
CB 048876	A + Mobile Auto Repair	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 048602	NV Pro Studios	\$ 86.14	\$ 8.61	\$ 94.75	Out of Business (OOB), unable to locate (UTL)
CB 048677	Trinity Treatment Center	\$ 14.99	\$ 1.50	\$ 16.49	Out of Business (OOB), unable to locate (UTL)
CB 048810	Kristina's Grooming	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
<b>Totals</b>		<b>\$ 2,629.56</b>	<b>\$ 266.80</b>	<b>\$ 2,896.36</b>	

**2020 Uncollectible Personal Property Taxes (2019-20)**

2019/20

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
AC 051097	H Roark Investment	\$ 13.03	\$ 1.30	\$ 14.33	Unable to locate
CB 041568	Speech Intragrations LLC	\$ 20.06	\$ 2.01	\$ 22.07	Out of Business (OOB), unable to locate (UTL)
CB 045647	Goldmart	\$ 19.64	\$ 1.96	\$ 21.60	Out of Business (OOB), unable to locate (UTL)
CB 045588	Ruby Lantern Tattoo	\$ 12.53	\$ 1.25	\$ 13.78	Out of Business (OOB), unable to locate (UTL)
CB 043525	Stephens Custom Carpentry	\$ 22.88	\$ 2.29	\$ 25.17	Out of Business (OOB), unable to locate (UTL)
CB 043336	RC Home Services	\$ 19.24	\$ 1.92	\$ 21.16	Out of Business (OOB), unable to locate (UTL)
CB 031424	Capital Barber Shop	\$ 14.64	\$ 1.46	\$ 16.10	Out of Business (OOB), unable to locate (UTL)
<b>Totals</b>		<b>\$ 122.02</b>	<b>\$ 12.19</b>	<b>\$ 134.21</b>	

**Grand Total: \$ 3,115.68**