



# STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** July 1, 2021

**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 \$5,997.34. (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 361.450 and NRS 361.535 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 \$5,997.34.

**Alternatives**

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

**Attachments:**

[Uncollectible FY 17, 18, AND 19 \(under \\$25\).pdf](#)

**Board Action Taken:**

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

\_\_\_\_\_  
(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)
CL 045502	Tahoe Vending	\$ 19.28	\$ 1.93	\$ 21.21	Out of Business (OOB), unable to locate (UTL)
<b>Totals</b>		<b>\$ 81.76</b>	<b>\$ 24.56</b>	<b>\$ 106.32</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 034484	Triple C Auto/Truck Repair	\$ 89.11	\$ 8.91	\$ 98.02	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 042540	Darney Built Environment	\$ -	\$ 3.89	\$ 3.89	(Penalty only -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 048149	Tahoe Tenderloins	\$ 213.34	\$ 21.33	\$ 234.67	Out of Business (OOB), unable to locate (UTL)
CB 048418	Northern Nevada Carpet	\$ 58.69	\$ 5.87	\$ 64.56	Out of Business (OOB), unable to locate (UTL)
CB 048420	Steve G Photography	\$ 51.59	\$ 5.16	\$ 56.75	Out of Business (OOB), unable to locate (UTL)
CB 048519	Caplon Systems Inc	\$ 933.27	\$ 93.33	\$ 1,026.60	Out of Business (OOB), unable to locate (UTL)
CB 048522	Healthy Energy Center LLC	\$ 58.69	\$ 5.87	\$ 64.56	Out of Business (OOB), unable to locate (UTL)
CB 048568	Ferrari Dental LLC	\$ 1,080.53	\$ 108.05	\$ 1,188.58	Out of Business (OOB), unable to locate (UTL)
CB 048570	Simply Divine	\$ 82.36	\$ 8.24	\$ 90.60	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 048679	Flavors of India	\$ 28.40	\$ 2.84	\$ 31.24	Out of Business (OOB), unable to locate (UTL)
CB 048747	Silver State Moror Group	\$ 62.48	\$ 6.25	\$ 68.73	Out of Business (OOB), unable to locate (UTL)
CB 048778	WP Consulting LLC	\$ 36.24	\$ 3.62	\$ 39.86	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)
CB 048876	A + Mobile Auto Repair	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 04885	Alize Hair & Nail's Boutique	\$ 18.74	\$ 1.87	\$ 20.61	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)
CL 045467	A Plus Products	\$ 151.23	\$ 15.12	\$ 166.35	Out of Business (OOB), unable to locate (UTL)
<b>Totals</b>		<b>\$ 4,988.32</b>	<b>\$ 502.68</b>	<b>\$ 5,491.00</b>	

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

**2019/20**

<b>ACCT #</b>	<b>Business Name</b>	<b>Taxes</b>	<b>Penalties</b>	<b>Total</b>	<b>Reason for deletion</b>
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 043336	RC Home Services	\$ 19.24	\$ 1.92	\$ 21.16	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 045588	Ruby Lantern Tattoo	\$ 12.53	\$ 1.25	\$ 13.78	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 048678	Polish Me Pretty	\$ -	\$ 3.55	\$ 3.55	Out of Business (OOB), unable to locate (UTL)
CB 048683	M.I.G. Services LLC	\$ 14.14	\$ 1.41	\$ 15.55	Out of Business (OOB), unable to locate (UTL)
CB 048946	Bully Tuff Dog Wear	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 048957	Papke Photography	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 048963	Cancon Inc	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049192	Custom Creations	\$ 14.99	\$ 1.50	\$ 16.49	Out of Business (OOB), unable to locate (UTL)
CB 049194	Envy Windows	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049199	Dirty Bronco Crew	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049203	Coyote Supply Co	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049207	Love's Inspiration	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049215	Elite Handyman	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049224	Jackson, Derek Dale	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049229	Rocklin A Electric LLC	\$ -	\$ 3.12	\$ 3.12	Out of Business (OOB), unable to locate (UTL)
CB 049265	Brown, Miranda	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049270	Relyon	\$ 18.74	\$ 1.87	\$ 20.61	Out of Business (OOB), unable to locate (UTL)
CB 049312	Topete, Cecelia	\$ 14.99	\$ 1.50	\$ 16.49	Out of Business (OOB), unable to locate (UTL)
<b>Totals</b>		<b>\$ 357.64</b>	<b>\$ 42.38</b>	<b>\$ 400.02</b>	

**Grand Total: \$ 5,997.34**