



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** January 6, 2022

Staff Contact: Kimberly Adams

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") 2018/19, 2019/20 and 2020/21 per NRS 361.5607 in the amount of \$224.74. (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 2018/19, 2019/20 and 2020/21 Unsecured Personal Property Tax Rolls by \$224.74.

Alternatives

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

Attachments:

[Uncollectibles__FY_18__AND_19_or___under__25_\(1\).pdf](#)

Board Action Taken:

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

(Vote Recorded By)

2019 Uncollectible Personal Property Taxes (2018-19)

2018/19

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 048139	Aaron Orlicks Handyman Serv LLC	\$ 37.70	\$ 3.77	\$ 41.47	Out of Business (OOB), unable to locate (UTL)
CB 048474	Confidential Billing Services	\$ 17.21	\$ 1.72	\$ 18.93	Out of Business (OOB), unable to locate (UTL)
Totals		\$ 54.91	\$ 5.49	\$ 60.40	

2020 Uncollectible Personal Property Taxes (2019-20)

2019/20

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 048474	Confidential Billing Services	\$ 17.99	\$ 1.80	\$ 19.79	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)
CB 048626	Little Timbers Academy	\$ -	\$ 1.49	\$ 1.49	Location closed
CB 044808	Johnstone, Sarah C	\$ 23.88	\$ 2.39	\$ 26.27	Out of Business (OOB), unable to locate (UTL)
Totals		\$ 56.51	\$ 7.14	\$ 63.65	

2021 Uncollectible Personal Property Taxes (2020-21)

2020/21

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 048474	Confidential Billing Services	\$ 21.46	\$ 2.15	\$ 23.61	Out of Business (OOB), unable to locate (UTL)
CB 048225	H&K Plumbing and Heating Inc	\$ 14.99	\$ -	\$ 14.99	Out of Business (OOB), unable to locate (UTL)
MH 000717	Ayala Magdalena Yanneta	\$ 18.49	\$ 1.85	\$ 20.34	Out of Business (OOB), unable to locate (UTL)
CB 048077	EN Vogue Marketing LLC	\$ 12.35	\$ 1.24	\$ 13.59	Out of Business (OOB), unable to locate (UTL)
CB 045340	GD Cleaning	\$ 13.64	\$ 1.36	\$ 15.00	Out of Business (OOB), unable to locate (UTL)
AC 050953	Grossmann, Randy	\$ 11.96	\$ 1.20	\$ 13.16	Removed from state, unable to locate
Totals		\$ 92.89	\$ 7.80	\$ 100.69	

Grand Total: \$ 224.74