



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** February 17, 2022

Staff Contact: Kimberly Adams

Agenda Title: For Possible Action: Discussion and possible action regarding a request for partial removal of real property taxes for Fiscal Years ("FY") 2020/2021 and 2021/2022 from property located at 1640 Tule Peak Circle, Assessor's Parcel Number ("APN") 010-733-03, per NRS 361.765 for a total of \$3,462.49, and authorization for a refund of taxes in the amount of \$2,665.09. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Carson City Assessor's Office is requesting the partial removal and partial refund of taxes from the subject property due to a clerical error where the land value was assessed for a "common area" parcel and due to the dedication of a portion of the property for public recreational purposes.

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

Proposed Motion

I move to approve the partial removal and refund of FY 2020/2021 and FY 2021/2022 real property taxes as requested.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The Assessor's Office is requesting approval to remove real property tax in the amount of \$1,360.17 from FY 2020/2021 and \$2,102.32 from FY 2021/2022 from APN 010-733-03 per NRS 361.765 for a total of \$3,462.49. This property was a "common area" parcel and should not have been assessed a land value. The subject property was also dedicated to and accepted by Carson City for public recreation purposes on January 21, 2022. The 2021/2022 real property taxes remain taxable from July 1, 2021 through January 21, 2022. The remaining FY, January 22, 2022 through June 30, 2022, is now exempt from taxation per NRS 361.060. Therefore, the FY 2021/2022 taxes should be prorated and a refund issued of any taxes and special assessments already paid for the same FY past the January 21, 2022 date per NRS 361.060.

The portion of the real property taxes and the landscape maintenance fee already paid for FY 2021/2022 beyond the January 21, 2022 date should be refunded in the amount of \$1,304.92. When added to the overpayment of \$1,360.17 from FY 2020/2021, the total amount to refund is \$2,665.09.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.765 and NRS 361.060

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: Reduction and refund of \$1,360.17 from the FY 2020/2021 Real Property Taxes. Reduction of \$2,102.32 and refund of \$1,304.92 from the FY 2021/2022 Real Property Taxes.

Alternatives

Approve, modify or deny the request, or provide alternative direction to staff.

Attachments:

[010-733-03 Tax Calculation for Refund Removal.pdf](#)

Board Action Taken:

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

(Vote Recorded By)

ADJUSTMENTS TO REMOVE TAXES DERIVED FROM LAND VALUE

FISCAL YEAR	PROPERTY TAXES BILLED	LMD* FEE	TOTAL TAX BILL	CORRECTED PROPERTY TAX AMOUNT	TAX AMOUNT TO REMOVE
2020/2021	\$2,728.09	\$279.65	\$3,007.74	\$1,367.92	\$1,360.17
2021/2022	\$2,773.21	\$280.00	\$3,053.21	\$1,413.04	\$1,360.17
				TOTAL TAX TO REMOVE DUE TO OVER ASSESSMENT OF LAND VALUE:	\$2,720.34

**PRORATED PROPERTY TAX CALCULATIONS (TAXABLE JULY 1, 2021 - JANUARY 21, 2022 / 205 DAYS)
(EXEMPT JANUARY 22, 2022 - JUNE 30, 2022 / 160 DAYS DUE TO DEDICATION TO THE CITY)**

FISCAL YEAR	CORRECTED PROPERTY TAX AMOUNT	RATE PER DAY	205 DAYS TAXABLE	160 DAYS EXEMPT - AMOUNT TO REMOVE
2021/2022	\$1,413.04	/ 365	\$3.87	\$793.63
				\$619.41

PRORATED LMD* FEE CALCULATIONS (TAXABLE JULY 1, 2021 THRU JANUARY 21, 2022 - 205 DAYS) (EXEMPT 160 DAYS)

2021/2022	\$280.00	/ 365	\$0.77	\$157.26	\$122.74
				\$950.89	\$742.15

REFUND OF AMOUNTS PAID TO DATE

FISCAL YEAR	PROPERTY TAXES PAID	LMD FEE PAID	TOTAL PAID	CORRECTED PROPERTY TAX & LMD AMOUNTS OWED FOR TAX YEAR	REFUND AMOUNT
2020/2021	\$2,728.09	\$279.65	\$3,007.74	\$1,647.57	\$1,360.17
2021/2022	\$2,046.07	\$209.74	\$2,255.81	\$950.89	\$1,304.92

OVERALL TOTAL AMOUNT TO REMOVE 2020/21 & 2021/22: \$3,462.49

OVERALL TOTAL AMOUNT TO REFUND 2020/21 & 2021/22: \$2,665.09

* Landscape Maintenance District (LMD) Special Assessment