



## STAFF REPORT

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

**Staff Contact:** Kimberly Adams

**Agenda Title:** For Possible Action: Discussion and possible action regarding a request to correct a clerical error and increase the taxes for Fiscal Years ("FYs") 2021/2022 and 2022/2023 in the amount of \$718.82 for the property located at 607 Pat Lane, Assessor's Parcel Number ("APN") 009-068-06, per NRS 361.765 for a corrected combined total tax amount of \$1,809.53. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Carson City Assessor's Office is requesting the increase of taxes to the FYs 2021/2022 and 2022/2023 Real Property Tax Rolls for the subject property due to a clerical error.

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

### Proposed Motion

I move to approve the correction and increase to the fiscal year 2021/2022 and 2022/2023 real property taxes as requested.

### Board's Strategic Goal

Efficient Government

### Previous Action

N/A

### Background/Issues & Analysis

During the Carson City Assessor's current cycle of property reappraisals within Book 9, it was discovered that solar panels were attributed to an incorrect parcel number based on a building permit that was issued in 2020. The building permit for the solar panels was issued for APN 009-068-06 and listed the address as 605 Pat Lane. However, the APN should have been 009-068-05.

Per NRS 701A.200 solar panels are exempt from taxation; however, during the conversion process to a new software system, a program bug was discovered where the exempt assessed value was deducted from the prior year gross assessed value, thereby reducing the overall tax amount. Due to this bug, the property taxes received a reduction to the overall tax amounts for both FYs 2021/2022 and 2022/2023. Most of the parcels that were affected by this bug were caught and corrected during FY 2021/2022. This parcel was missed.

The Assessor's Office completed an audit of all solar panels that were added to the assessment roll during the FY 2021/2022 cycle and did not find any additional parcels that were missed. The bug in the system has since been corrected and does not affect current assessments. The correction would result in an increase of \$353.83 for FY 2021/2022 and an increase of \$364.99 for FY 2022/2023.

A correction to 605 Pat Lane is not necessary because the solar panels are exempt and the overall tax amounts would not be affected.

**Applicable Statute, Code, Policy, Rule or Regulation**

NRS 361.765

**Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** FY 2021/2022 and FY 2022/2023 Real Property Taxes, various taxing entities.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Increase of \$353.83 to the FY 2021/2022 Real Property Tax Revenue.  
Increase of \$364.99 to the FY 2022/2023 Real Property Tax Revenue.

**Alternatives**

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

**Attachments:**

**Board Action Taken:**

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

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(Vote Recorded By)