Agenda Item No: 8.A



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** November 3, 2022

Staff Contact: Kimberly Adams, Chief Deputy Assessor

Agenda Title: For Possible Action: Discussion and possible action regarding a request for partial

removal of real property taxes for Fiscal Year ("FY") 2022/2023 from Assessor's Parcel Number ("APN") 010-281-41 (Sec 9, T14N, R20E NE4 SE4), per NRS 361.055 in the amount of \$195.76, and authorization for a refund of taxes in the amount of \$195.76.

(Kimberly Adams, kadams@carson.org)

Staff Summary: The Carson City Assessor's Office is requesting the partial removal and partial refund from the FY 2022/2023 real property taxes for the subject property due to the sale of the parcel, APN 010-281-41, to the State of Nevada, Division of State Lands on September 22, 2022. Pursuant to NRS 361.055, the property is now tax exempt.

Agenda Action: Formal Action / Motion Time Requested: Consent

Proposed Motion

I move to approve the partial removal and partial refund of the real property taxes as requested.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

This parcel was sold to the State of Nevada, Division of State Lands on September 22, 2022, and is now tax exempt per NRS Chapter 361. The property remains taxable from July 1, 2022 through September 22, 2022. The remaining part of the fiscal year, September 23, 2022 through June 30, 2023, is exempt from taxation per NRS 361.055. Therefore, this request is to remove a portion of the real property taxes from the FY 2022/2023 tax roll and to refund the amount of any taxes already paid for the fiscal year past the September 23, 2022 purchase date.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.055

Financial Information

Is there a fiscal impact? Yes

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

Is it currently budgeted? No

Explanation of Fiscal Impact: Reduction and refund of \$195.76 from the FY 2022/2023 Real Property Ta	xes
from APN 010-281-41.	

<u>Alternatives</u>
Approve, modify or deny the request, and/or provide alternative direction to staff.

Attac	hme	nts:

Board Action Taken:		
Motion:	1)	Aye/Nay
		-
(Vote Recorded By)		