



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 removal of real property taxes in the amount of \$499.80 from the Real Property Tax Roll and an adjustment in penalties and interest in the amount of \$17.49 for Fiscal Year ("FY") 2022/2023 for the property located on Sean Drive (Common Area), Assessor's Parcel Number ("APN") 009-603-14, per NRS 361.765 for a total of \$517.29. (Kimberly Adams, kadam@carson.org)

Staff Summary: The Carson City Assessor's Office is requesting the removal of taxes from the FY 2022/2023 Real Property Tax Roll and an adjustment of penalties/interest for the subject property due to a land value being added to the common area parcel, APN 009-603-14, in error.

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

Proposed Motion

I move to approve the removal of the real property taxes, penalties and interest as requested.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

Due to a clerical error, a land value was added to APN 009-603-14, which is a common area parcel and the values that are attributed to this property are divided amongst the adjacent properties within the subdivision or parcel map. The property owner has not made any payments as of 10/25/2022, so a refund is not necessary. The special assessment on the parcel is still due and the penalty and interest will be adjusted down from \$17.67 to \$.18 for the payment of the special assessment not being received in a timely manner. The correction will result in \$499.80 being removed from the FY 2022/2023 real property tax roll and a reduction in penalties and interest in the amount of \$17.49.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.765

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 of \$499.80 from the FY 2022/2023 Real Property Tax Roll from APN 009-603-14 and a reduction of \$17.49 in penalty/interest.

Alternatives

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

Attachments:

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)