



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** December 15, 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 Year ("FY") 2022/2023 in the amount of \$414.29 for the property described as Parcel 1, Map #1536A, Assessor's Parcel Number ("APN") 009-021-02 and increase the taxes for FY 2022/2023 in the amount of \$2,399.76 for the property described as North 1/2 Northwest 1/4 of Sec 30 T15N R20E, APN 009-291-05, for a corrected combined total tax amount of \$2,814.05. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Carson City Assessor's Office is requesting the increase of taxes under Nevada Revised Statutes ("NRS") 361.765 to the FY 2022/2023 Real Property Tax Rolls for the subject properties 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 2022/2023 Real Property Taxes as presented.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

Due to a clerical error, APN's 009-021-02 and 009-291-05 escaped taxation. During the implementation of the land costing program, an exempt land value was incorrectly added thereby canceling out the actual land assessment and resulting in no tax assessment for these properties. These parcels are both owned by the same entity.

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? Yes

Explanation of Fiscal Impact: Increase of \$414.29 to the FY 2022/2023 Real Property Tax bill for APN 009-021-02 and an increase of \$2,399.76 to the FY 2022/2023 Real Property Tax bill for APN 009-291-05.

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)