



# STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** January 5, 2023

**Staff Contact:** Kimberly Adams, Assessor

**Agenda Title:** For Possible Action: Discussion and possible action regarding a request to remove the taxes and penalties from the Unsecured Tax Rolls for Fiscal Years ("FY") 2019/20, 2020/21 and 2021/22 per NRS 361.5607 in the amount of \$13,710.53. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Carson City Assessor's Office is requesting the Board of Supervisors remove those taxes and penalties that have been deemed uncollectable from the Personal Property Tax Roll. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.450 and NRS 361.535 and those efforts have been unsuccessful.

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

**Proposed Motion**

I move to approve the removal of taxes and penalties from the Unsecured Tax Rolls as requested.

**Board's Strategic Goal**

Efficient Government

**Previous Action**

N/A

**Background/Issues & Analysis**

The Assessor's Office, with the assistance of the District Attorney's Office and Code Enforcement, has attempted to collect the taxes and penalties using the approved methods under NRS 361.450 and NRS 361.535. The businesses listed in the attached spreadsheet have moved the personal property and all efforts to locate the businesses have been unsuccessful.

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

NRS 361.450, 361.535 and 361.5607

**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:** Decrease to the 2019/20, 2020/21 and 2021/22 Unsecured Personal Property Tax Rolls by \$13,710.53.

**Alternatives**

Do not approve removal of the taxes/penalties and/or provide alternative direction.

**Attachments:**

[Uncollectibles\\_FY\\_18\\_AND\\_19\\_or\\_under\\_25\\_DEC.pdf](#)

**Board Action Taken:**

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

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(Vote Recorded By)

**2020 Uncollectible Personal Property Taxes (2019-20)**

**2019/20**

<b>ACCT #</b>	<b>Business Name</b>	<b>Taxes</b>	<b>Penalties</b>	<b>Total</b>	<b>Reason for deletion</b>
CB 039616	Holland & Hart	\$ 213.52	\$ 21.35	\$ 234.87	Out of Business (OOB), unable to locate (UTL)
CB 041354	No Coast Customs	\$ 48.84	\$ 4.88	\$ 53.72	Out of Business (OOB), unable to locate (UTL)
CB 048287	Tahoe Western Asphalt LLC	\$ 4,973.97	\$ 497.40	\$ 5,471.37	Out of Business (OOB), refusal to pay
<b>Totals</b>		<b>\$ 5,236.33</b>	<b>\$ 523.63</b>	<b>\$ 5,759.96</b>	

**2021 Uncollectible Personal Property Taxes (2020-21)**

**2020/21**

<b>ACCT #</b>	<b>Business Name</b>	<b>Taxes</b>	<b>Penalties</b>	<b>Total</b>	<b>Reason for deletion</b>
AC 051312	Raymond Pasch	\$ 95.18	\$ 9.52	\$ 104.70	Aircraft, refusal to pay, out of state.
AC 051417	Jeffery Gardner	\$ 271.64	\$ 27.16	\$ 298.80	Aircraft billed in error, moved to Truckee
CB 000034	Unique Beauty	\$ 62.48	\$ 6.25	\$ 68.73	Out of Business (OOB), unable to locate (UTL)
CB 000049	Good Dog Days	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 000060	Aloha Tech	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 000107	Cassandra Ray	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 000110	Desert Sage	\$ 124.95	\$ 12.50	\$ 137.45	Out of Business (OOB), unable to locate (UTL)
CB 000125	De Jesus Esparte Maria	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 000132	Dana Danforth	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 000142	Blade Therapy	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 000147	Playbox Marketplace	\$ 31.24	\$ 3.12	\$ 34.36	Out of Business (OOB), unable to locate (UTL)
CB 034484	Triple C Auto/Truck Repair	\$ 90.61	\$ 9.06	\$ 99.67	Out of Business (OOB), unable to locate (UTL)
CB 041307	Dynamite General Auto Repair	\$ 158.76	\$ 15.88	\$ 174.64	Out of Business (OOB), unable to locate (UTL)
CB 041354	No Coast Customs	\$ 50.27	\$ 5.03	\$ 55.30	Out of Business (OOB), unable to locate (UTL)
CB 045357	Doing It Right Carpet Cleaning	\$ 39.41	\$ 3.94	\$ 43.35	Out of Business (OOB), unable to locate (UTL)
CB 045636	Affordable Elegance	\$ 78.36	\$ 7.84	\$ 86.20	Out of Business (OOB), unable to locate (UTL)
CB 045993	Verity Fitness	\$ 252.33	\$ -	\$ 252.33	Out of Business (OOB), unable to locate (UTL)
CB 048139	Aaron Orlick's Handyman	\$ 57.87	\$ 5.79	\$ 63.66	Out of Business (OOB), unable to locate (UTL)
		\$ -	\$ -	\$ -	penalty removed due to billing issue
CB 048287	Tahoe Western Asphalt LLC	\$ 4,486.81	\$ -	\$ 4,486.81	Out of Business (OOB), refusal to pay
		\$ -	\$ -	\$ -	penalty removed due to billing issue
CB 048322	Carson Tahoe Auto	\$ 27.74	\$ 2.77	\$ 30.51	Out of Business (OOB), unable to locate (UTL)
CB 048540	Hot Spot Smoke Shop	\$ 50.19	\$ 5.02	\$ 55.21	Out of Business (OOB), unable to locate (UTL)
CB 048602	NV Pro Studios	\$ 95.60	\$ 9.56	\$ 105.16	Out of Business (OOB), unable to locate (UTL)
CB 048659	Rustically Devine	\$ 95.03	\$ 9.50	\$ 104.53	Out of Business (OOB), unable to locate (UTL)
CB 048697	Dentist of Carson City	\$ 62.48	\$ 6.25	\$ 68.73	Billed in error, equipment belongs to another account
CB 048785	Absolute Transformation	\$ 27.56	\$ 2.76	\$ 30.32	Out of Business (OOB), unable to locate (UTL)
CB 048834	Pro Plus Handyman	\$ 79.08	\$ 7.91	\$ 86.99	Billed in error, business moved to Douglas Co

CB 048890	CC & K Window Cleaning Serv	\$ 41.88	\$ -	\$ 41.88	Out of Business (OOB), unable to locate (UTL)
		\$ -	\$ -	\$ -	penalty removed due to billing issue
CB 048912	JR's Painting	\$ 40.23	\$ 4.02	\$ 44.25	Out of Business (OOB), unable to locate (UTL)
CB 048915	Matthew Westfield	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CB 048958	White Willow Photography	\$ 68.44	\$ 6.84	\$ 75.28	Out of Business (OOB), unable to locate (UTL)
CB 049172	Shorty's Mobile Surface Prep	\$ 58.69	\$ 5.87	\$ 64.56	Out of Business (OOB), unable to locate (UTL)
CB 049190	Susan Chappel LCSW	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CB 049193	Battleborn Emergency Tech	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CB 049200	Ann's Event Décor	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CB 049213	Ruelas Belen	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB) prior to billing equipment est.
CB 049219	Carson Speed Shop LLC	\$ 117.38	\$ 11.74	\$ 129.12	Out of Business (OOB), unable to locate (UTL)
CB 049232	Michele's Mowing & Landscaping	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CB 049245	Junk Bros USA	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CB 049266	Makena Lee Photography	\$ 58.69	\$ 5.87	\$ 64.56	Out of Business (OOB), unable to locate (UTL)
CB 049283	Royalty Message	\$ 47.70	\$ 4.77	\$ 52.47	Out of Business (OOB), unable to locate (UTL)
CB 049306	Lion Maintenance	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CB 049314	Lisa Conklin	\$ 35.20	\$ 3.52	\$ 38.72	Out of Business (OOB), unable to locate (UTL)
CL 045567	E La Carte INC	\$ 55.23	\$ 5.52	\$ 60.75	Out of Business (OOB), unable to locate (UTL)
CO 004910	State of Nevada	\$ 207.71	\$ 20.77	\$ 228.48	Billed in error - conversion error
CO 004912	State of Nevada Military Dept	\$ 167.47	\$ 16.75	\$ 184.22	Billed in error - conversion error
MH 001551	Scott C Hart	\$ 40.84	\$ 4.08	\$ 44.92	Mobile Home Destroyed 2/5/2019

<b>Totals</b>	<b>\$ 7,646.09</b>	<b>\$ 286.49</b>	<b>\$ 7,932.58</b>
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### 2022 Uncollectible Personal Property Taxes (2021-22)

2021/22

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 045084	Freedom Therapeutics	\$ 16.35	\$ 1.64	\$ 17.99	Out of Business (OOB), unable to locate (UTL)

<b>Totals</b>	<b>\$ 16.35</b>	<b>\$ 1.64</b>	<b>\$ 17.99</b>
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**Grand Total: \$ 13,710.53**