



## STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** May 18, 2023

**Staff Contact:** Kimberly Adams, Assessor

**Agenda Title:** For Possible Action: Discussion and possible action regarding a request to correct a clerical error and remove a total amount of \$819.52 in personal property taxes for Fiscal Year ("FY") 2020/2021, 2021/2022 and 2022/2023 from three accounts (CB 034266, CB 042942 and CB 040095) pursuant to NRS 361.765 and 361.768, and authorization to refund the taxes. (Kimberly Adams, kadams@carson.org)

Staff Summary: The Carson City Assessor's Office is requesting the partial removal and refund of taxes from the FY 2020/2021, 2021/2022 and 2022/2023 Personal Property Tax Rolls due to a clerical error that resulted in an overassessment of some of the equipment on account numbers CB 034266, CB 042942 and CB 040095.

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

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### Proposed Motion

I move to approve the partial removal of personal property taxes and the issuance of a refund as requested.

### Board's Strategic Goal

Efficient Government

### Previous Action

N/A

### Background/Issues & Analysis

The Carson City Assessor's Office is requesting a correction to account number CB 042942 (Jack in the Box #7320) and CB 034266 (National's Cafe) both of which had equipment that was reported but did not receive depreciation value, resulting in an overassessment. Account number CB 040095 (Project One) received an overassessment due to a clerical error. The Assessor's Office is requesting that the taxes be adjusted to reflect the correct amounts and to refund the amounts that were overassessed from the FY 2020/2021, 2021/2022 and 2022/2023 Personal Property Tax Rolls. The correction would result in \$819.52 being removed and refunded to the business owners.

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

NRS 361.765 and 361.768

### Financial Information

**Is there a fiscal impact?** Yes

**If yes, account name/number:** Various taxing entities.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Reduction and refund of \$140.55 from the FY 2020/2021, \$450.49 from the FY 2021/2022 and \$228.48 from the FY 2022/2023 Personal Property Tax Rolls.

**Alternatives**

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

**Attachments:**

**Board Action Taken:**

Motion: \_\_\_\_\_

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

Aye/Nay

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(Vote Recorded By)