

Item # 4-1

**City of Carson City
Agenda Report**

Date Submitted: 02/12/08

Agenda Date Requested: 02/21/08

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: Action to approve the partial removal and partial refund of the taxes for parcel numbers 010-281-34, 010-281-35, 010-281-36, 010-281-38 (located in Section 10, Township 14 N., Range 20 E.) from the 2007/08 Real Property Tax Roll per NRS 361.050 in the amount of \$396.85.

Staff Summary: Four parcels located within Section 10, Township 15 N. Range 20 E. were purchased by the United States of America on December 19, 2007 (APN'S 010-281-34, 010-281-35, 010-281-36 and 010-281-38). These parcels are now tax exempt per NRS 361.050. The Assessor's office is asking that the 2007/08 taxes be prorated from July 1, 2007 thru December 19, 2007 and that the remaining taxes be removed from the 2007/08 Real Property Taxes. The taxes on all four parcels have been paid in full therefore, the Assessor's office is also asking that the amount being removed also be refunded.

Type of Action Requested: (check one)
(☐) Resolution (☐) Ordinance
(☒) Formal Action/Motion (☐) Other (Specify)

Does This Action Require A Business Impact Statement: (☐) Yes (☒) No

Recommended Board Action: I move to approve the partial removal and partial refund of the taxes for parcel numbers 010-281-34, 010-281-35, 010-281-36, 010-281-38 (located in Section 10, Township 14 N., Range 20 E.) from the 2007/08 Real Property Tax Roll per NRS 361.050 in the amount of \$396.85.

Explanation for Recommended Board Action: Four parcels located within Section 10, Township 15 N. Range 20 E. were purchased by the United States of America on December 19, 2007 (APN'S 010-281-34, 010-281-35, 010-281-36 and 010-281-38). These parcels are now tax exempt per NRS 361.050. The Assessor's office is asking that 2007/08 taxes be prorated from July 1, 2007 thru December 19, 2007 and that the remaining taxes be removed from the 2007/08 Real Property Taxes. The taxes on all four parcels have been paid in full therefore, the Assessor's office is also asking that the amount being removed also be refunded.

Parcel Number	Tax Year	Tax District	Amount Billed	Amount to remain on Roll	Amount Paid to date	Amount to Remove and to refund
010-281-34	2007/08	2.7	29.68	13.99	29.68	15.69
010-281-35	2007/08	2.7	318.03	149.87	318.03	168.16
010-281-36	2007/08	2.7	10.59	4.99	10.59	5.60
010-281-38	2007/08	2.7	392.23	184.84	392.32	207.40
TOTAL			750.53	353.68	750.53	396.85

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.060.

Fiscal Impact: A decrease of \$396.85 from the Real Property Tax Roll for the 2007/08 fiscal year.

Explanation of Impact: Reduction of the Real Property Tax Roll for 2007/08.

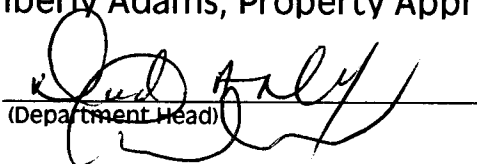
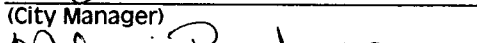
Funding Source: Various Tax Entities.

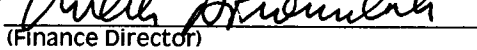
Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Kimberly Adams, Property Appraiser II

Reviewed By:


 (Department Head)

 (City Manager)

 (District Attorney)

 (Finance Director)

Date: 2/8/08

Date: 2/12/08

Date: 2-12-08

Date: 2-12-08

Board Action Taken:

Motion: _____

1) _____
2) _____

Aye/Nay

(Vote Recorded By)