

**City of Carson City
Agenda Report**

Date Submitted: 04/08/08

Agenda Date Requested: 04/17/08

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: Action to approve the removal of taxes/penalties and a partial refund from parcel number 003-291-41 (S Nevada St.) from the 2007/08 Real Property Tax Roll per NRS 361.233 and 361.765 in the amount of \$100.37.

Staff Summary: The above listed property is considered to be a common area and under SB 358 (NRS 361.233) as of July 1, 2006 they must be assessed upon the community units and not upon the common-interest community as a whole, therefore, the taxes for this property needs to be removed from the 2007/08 Real Property Tax Roll. The Assessor's office is asking that the taxes and penalties be removed from the parcel and that the amount paid on parcel 003-291-41 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 removal of taxes/penalties and a partial refund from parcel number 003-291-41 (S Nevada St.) from the 2007/08 Real Property Tax Roll per NRS 361.233 and 361.765 in the amount of \$100.37.

Explanation for Recommended Board Action: The above listed property is considered to be a common area and under SB 358 (NRS 361.233) as of July 1, 2006 they must be assessed upon the community units and not upon the common-interest community as a whole, therefore, the taxes for this property needs to be removed from the 2007/08 Real Property Tax Roll. The Assessor's office is asking that the taxes and penalties be removed from the parcel and that the amount paid on parcel 003-291-41 be refunded.

Parcel Number	Tax Year	Tax District	Value for Taxes	Tax Amount Billed	Penalties To Remove	Total amount Paid to date To be refunded	Total tax to remove With penalties
003-291-41	2007/08	1.0	3435.00	100.37	5.50	50.37	105.87

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.233 and 361.765.

Fiscal Impact: A decrease of \$100.37 from the Real Property Tax Roll for the 2007/08 fiscal year. Refund in the amount of 50.37.

Explanation of Impact: Reduction of the 2006/07 Real Property Tax Roll.

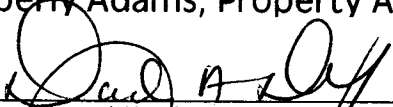
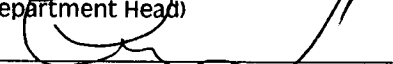
Funding Source: Various Tax Entities.

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: 4/7/08

Date: 4-8-08

Date: 4-8-08

Date: 4-8-08

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)