

Nem #9-1A

City of Carson City Agenda Report

Date Submitted: 06/18/2010

Agenda Date Requested: 07/01/10

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: Action to approve the removal of the taxes and penalties from the unsecured 2007/08 tax roll per NRS 361.5607 in the amount of \$1,693.84. (Dave Dawley, Assessors Office).

Staff Summary: The Assessor's Office is requesting the Board of Supervisors to remove those taxes deemed uncollectible from the personal property taxes tax rolls. The Assessor's Office has attempted to collect the taxes using the approved methods under NRS 361.535 and 361.450. Most businesses have moved the personal property and we are unable to locate them. These taxes will result in a decrease for the 2007/08 fiscal year.

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 the personal property taxes and penalties from the 2007/08 unsecured tax roll per NRS 361.5607 in the amount of \$1,693.84. (Dave Dawley, Assessors Office).

Explanation for Recommended Board Action: The Assessor's Office is requesting the Board of Supervisors to remove those taxes deemed uncollectible from the personal property taxes tax rolls. The Assessor's Office has attempted to collect the taxes using the approved methods under NRS 361.535 and 361.450. Most businesses have moved the personal property and we are unable to locate them. These taxes will resulted in a decrease for the 2007/08 fiscal year.

Applicable Statute, Code, Policy, Rule or Regulation: NRS 361.768

Fiscal Impact: A decrease of \$1,693.84 from the 2007-08 Personal Property Tax Rolls.

Explanation of Impact: Reduction of the 2007-08 Personal Property Tax Rolls.

Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Dave Dawley, Assessor

Reviewed By: Dave Dawley Date: 6/09/10
(Department Head) Assessor

DeeDee Date: 6/22/10
(City Manager)

DeeDee Date: 6/22/10
(District Attorney)

DeeDee Date: 6/22/10
(Finance Director)

Board Action Taken:

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

(Vote Recorded By)

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB39772	Folsom Electric Co	245.54	24.55	\$270.09	Out of Business (OOB), unable to locate (UTL)
CB39788	Budget Rent-A-Car System, Inc	2.07	0.20	\$2.27	Out of Business (OOB), unable to locate (UTL)
CB40098	Quizno's	359.85	69.99	\$429.84	Out of Business (OOB), unable to locate (UTL)
CB40661	Body Heat Fine Tanning Salons	331.79	33.18	\$364.97	OOB, Claim filed with Bankruptcy Court
CB41089	Body Heat Fine Tanning Salons	306.66	30.67	\$337.33	OOB, Claim filed with Bankruptcy Court
CB41760	Getting-it-done	2.44	0.24	2.68	UTL, Business License revoked
CB41887	All about kids, LLC	22.59	2.26	24.85	UTL
CB41971	Guides4.com	147.19	14.72	161.91	UTL
CB42621	Action janitorial & Custom floor	30.75	3.08	33.83	Inactive per business license
CB42895	Baez Lawn Service	51.25	5.13	56.38	Inactive per business license
CB43029	US Express Leasing Inc	8.81	0.88	9.69	Penalties, equipment is gone
				\$1,693.84	