

**CITY OF CARSON CITY
AGENDA REPORT**

Date Submitted: 4/17/2014

Agenda Date Requested: May 1, 2014

Time Requested: Consent Agenda

To: Mayor & Board of Supervisors

From: Al Kramer, Carson City Treasurer

Subject Title: Action to approve the partial removal and partial refund of taxes to the 2013-2014 Real Property Tax Roll on parcels #10-531-23; #3-033-10; #3-361-13; #2-672-16; #8-031-06; #8-093-05; #9-463-07 due to donation of Veteran's Exemption to the Veteran's Home.
(Alvin Kramer)

Staff Summary: Per NRS 361.0905 Section 1, qualified Veteran's Exemption can go to State Veteran's Home established pursuant to NRS 417.145

Type of Action Requested: (Check One)

() Resolutions () 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 taxes to the 2013-2014 Real Property Tax Roll on parcels 10-531-23; #3-033-10; #3-361-13; #2-672-16; #8-031-06; #8-093-05; #9-463-07 due to donation of Veteran's Exemption to the Veteran's Home in the amount of \$468.53 from Real Property Taxes.

Explanation for Recommended Board Action: Due to legislative action as per NRS 361.0905, several veterans have designated their Veteran's Exemption to go to the Veteran's Home. Attached is a list of the Veterans who have requested these. The total amount to remove and refund from the 2013-2014 Tax Roll is \$468.53. All pertinent information is attached for your consideration.

Fiscal Impact: \$468.53 Decrease in Tax Revenue

Explanation of Impact: Veteran's Exemption collected & dispersed.

Funding Source: Real Property Taxes

Alternatives: Do not approve

Supporting Material: Memorandum from Assessor's Office

Prepared By: Charline Duque-Jones, Accounting Coordinator

Reviewed By: Amy J. Kauer Date: 4-17-14
(Department Head)

Concurrences: Marenas Works Date: 4/22/14
(City Manager)

Paula J. Foss Date: 4/22/14
(District Attorney)

James P. Parsons Date: 4/22/14
(Finance Director)

Board Action Taken:

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

(Vote Recorded By)

REAL PROPERTY TAXES "DONATED" VETERANS EXEMPTIONS
2013-2014 TAX YEAR

TOTALING: \$ 468.53

NAME	PARCEL #	DISTRICT	RATE	ASSESSED VALUE OF EXEMPTION	TAX AMOUNT	PAID IN FULL DATE
Bornhorst, Bernard R.	#10-531-23	2.4	3.5600	2,460	87.58	4/2/2014
Duncan, Walter F.	#3-033-10	1.0	3.5600	2,460	87.58	7/25/2013
Gaskill, John P.	#3-361-13	2.5	3.5600	492	17.52	12/26/2013
Mastin, Patrick R.	#2-672-16	2.4	3.5600	369	13.14	3/3/2014
Taylor, Lawrence D.	#8-031-06	2.4	3.5600	2,460	87.58	3/4/2014
Winchester, Keith E.	#8-093-05	2.4	3.5600	2,460	87.58	2/25/2014
Zeman, Joseph A	#9-463-07	2.4	3.5600	2,460	87.58	10/11/2013

TOTAL AMOUNT DONATED: 468.53

FUND NAME	RATE	Dist. 1.0;2.4 TAX AMOUNT	Dist. 2.5 TAX AMOUNT	Dist. 2.7 TAX AMOUNT	TOTAL DONATED TAX	FUND ACCT. NUMBER
Carson City Operating	1.9522	247.3242	9.6048	0.0000	256.94	#101-000-03111-000
Co-Op Extention	0.0128	1.6216	0.0630	0.0000	1.68	#202-000-03111-000
Carson City Debt	0.0000	0.0000	0.0000	0.0000	0.00	#410-000-03111-000
Carson City Senior Citizens	0.0500	6.3345	0.2460	0.0000	6.58	#215-000-03111-000
Accident Indigent	0.0000	0.0000	0.0000	0.0000	0.00	#215-000-03111-000
State Medical Indigent	0.0150	1.9004	0.0738	0.0000	1.97	#208-000-03111-009
Hospital Supplemental Indgt	0.1000	12.6690	0.4920	0.0000	13.16	#208-000-03111-000
Capital Projects	0.0500	6.3345	0.2460	0.0000	6.58	#210-000-03111-000
School Operating	0.7500	95.0175	3.6900	0.0000	98.71	#748-000-03111-000
School Debt	0.4300	54.4767	2.1156	0.0000	56.59	#730-000-03111-000
State of Nevada	0.1700	21.5373	0.8364	0.0000	22.37	#750-000-03111-000
Eagle Valley Water	0.0000	0.0000	0.0000	0.0000	0.00	#756-000-03111-000
Sub-Conservancy	0.0300	3.8007	0.1476	0.0000	3.95	#760-000-03111-000
Sierra Forest Fire	0.0000	0.0000	0.0000	0.0000	0.00	#754-000-03111-000
CC Valley Grd Water Basin	0.0000	0.0000	0.0000	0.0000	0.00	#101-000-02391-200
TOTALS		451.02	17.52	0.00	468.53	

3.5600 3.5600 3.5600

MEMORANDUM

TO: Charline Duque, Treasurer's Office

FROM: Rhonda Price, Assessor's Office

DATE: June 26, 2013

RE: Veteran Exemptions to be credited to Veterans, Home Account;
NRS 361.0905

The following veterans, in lieu of claiming their exemption, request a credit to the veterans' home account for fiscal year **2013/2014**.

Paid

	VETERAN'S NAME	PARCEL #	ASSESSED VALUE OF EXEMPTION	DISTRICT
4/02/2014	Bornhorst, Bernard R	010-531-23	2,460	2.4
7/25/13	Duncan, Walter F	003-033-10	2,460	1.0
12/26/13	Gaskill, John P	003-361-13	492	2.5
3/09/14	Mastin, Patrick R	002-672-16	369	2.4
3/04/14	Taylor, Lawrence D	008-031-06	2,460	2.4
2/25/14	Winchester, Keith E	008-093-05	2,460	2.4
10/11/13	Zeman, Joseph A	009-463-07	2,460	2.4

Exemption Renewal Card

FROM: CARSON CITY ASSESSOR TO: BORNHORST, BERNARD R
 201 N CARSON ST STE 6 1706 DUKE RD
 CARSON CITY, NV 89701 CARSON CITY, NV 89701
 (775) 887-2130

Exemption No.: 005173 Exemption Type: VETERAN
 This card is provided for your convenience to renew your Exemption for fiscal year: 2013-14

THIS IS YOUR RENEWAL CARD FOR THE 2013/14 REAL PROPERTY TAX EXEMPTION. PLEASE SIGN AND RETURN TO OUR OFFICE.

Amount of Assessed Valuation: 2,420 (Corresponds to 97.00 Motor Vehicle Tax Credit)
 fiscal year 2012-13 you used your exemption as follows:

PARCEL NO. OR PERSONAL PROPERTY ACCT. NO.	ASSESSED VALUATION	MOTOR VEHICLE TAX CREDIT
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VET HOME	2,420
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Please check here to use your 2013-14 exemption in the same manner as 2012-13

R Indicate any change you desire: _____

VETERANS ONLY: Instead of taking the full tax savings available to me, I wish to pay: all or ___ % of that amount on my property or vehicle registration taxes and have that amount donated to the Gift Account for Veterans' Homes.

Check Here to Donate:

LEASE SIGN, DETACH AND RETURN THIS PORTION TO OUR OFFICE BY AUGUST 1, 2012
 hereby certify that I am an eligible for the exemption shown and that I do not use it in any other county.

IGNATURE: Bernard R. Bornhorst

DATE: 6/19/2012

Exemption Renewal Card

FROM: CARSON CITY ASSESSOR TO: MASTIN, PATRICK R
 201 N CARSON ST STE 6 2800 FOXHILL DR
 CARSON CITY, NV 89701 CARSON CITY, NV 89706
 (775) 887-2130

Exemption No.: 006614 Exemption Type: VETERAN
 This card is provided for your convenience to renew your Exemption for fiscal year: 2013-14

THIS IS YOUR RENEWAL CARD FOR THE 2013/14 REAL PROPERTY TAX EXEMPTION. PLEASE SIGN AND RETURN TO OUR OFFICE.

Amount of Assessed Valuation: 2,420 (Corresponds to 97.00 Motor Vehicle Tax Credit)
 fiscal year 2012-13 you used your exemption as follows:

PARCEL NO. OR PERSONAL PROPERTY ACCT. NO.	ASSESSED VALUATION	MOTOR VEHICLE TAX CREDIT
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502-572-16	2,420	2091
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VET HOME	369
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Please check here to use your 2013-14 exemption in the same manner as 2012-13

R Indicate any change you desire: _____

VETERANS ONLY: Instead of taking the full tax savings available to me, I wish to pay: all or ___ % of that amount on my property or vehicle registration taxes and have that amount donated to the Gift Account for Veterans' Homes.

Check Here to Donate:

LEASE SIGN, DETACH AND RETURN THIS PORTION TO OUR OFFICE BY AUGUST 1, 2012
 hereby certify that I am an eligible for the exemption shown and that I do not use it in any other county.

IGNATURE: Pat Mastin

DATE: 6-18-2012

Exemption Renewal Card

FROM: CARSON CITY ASSESSOR **TO:** GASKILL, JOHN P
201 N CARSON ST STE 6 1000 SPRING MEADOW DR
CARSON CITY, NV 89701 CARSON CITY, NV 89703
(775) 887-2130

Exemption No.: 000583 Exemption Type: VETERAN
This card is provided for your convenience to renew your Exemption for fiscal year: 2013-14

THIS IS YOUR RENEWAL CARD FOR THE 2013/14 REAL PROPERTY
TAX EXEMPTION. PLEASE SIGN AND RETURN TO OUR OFFICE.

Amount of Assessed Valuation: 2,420 (Corresponds to 97.00 Motor Vehicle Tax Credit
In fiscal year 2012-13 you used your exemption as follows:

PARCEL NO. OR PERSONAL PROPERTY ACCT. NO.	ASSESSED VALUATION	MOTOR VEHICLE TAX CREDIT
003-361-13 VET HOME	1,936 484	

Exemption Renewal Card

FROM: CARSON CITY ASSESSOR **TO:** DUNCAN, WALTER F
201 N CARSON ST STE 6 710 CHAIN ST
CARSON CITY, NV 89701 CARSON CITY, NV 89703
(775) 887-2130

Exemption No.: 002540 Exemption Type: VETERAN
This card is provided for your convenience to renew your Exemption for fiscal year: 2013-14

THIS IS YOUR RENEWAL CARD FOR THE 2013/14 REAL PROPERTY
TAX EXEMPTION. PLEASE SIGN AND RETURN TO OUR OFFICE.

Amount of Assessed Valuation: 2,420 (Corresponds to 97.00 Motor Vehicle Tax Credit
In fiscal year 2012-13 you used your exemption as follows:

PARCEL NO. OR PERSONAL PROPERTY ACCT. NO.	ASSESSED VALUATION	MOTOR VEHICLE TAX CREDIT
VET HOME	2,420	

Please check here to use your 2013-14 exemption in the same manner as 2012-13
OR Indicate any change you desire: _____

Exemption Renewal Card

FROM: CARSON CITY ASSESSOR **TO:** TAYLOR, LAWRENCE D
201 N CARSON ST STE 6 420 N SUTRO TERRACE
CARSON CITY, NV 89701 CARSON CITY, NV 89706
(775) 887-2130

Exemption No.: 004996 Exemption Type: VETERAN
This card is provided for your convenience to renew your Exemption for fiscal year: 2013-14

3RD NOTICE: IN ORDER TO RECEIVE YOUR EXEMPTION ON YOUR
2013/14 TAX BILL, YOU MUST RESPOND BY JUNE 15, 2013.

Amount of Assessed Valuation: 2,460 (Corresponds to 98.00 Motor Vehicle Tax Credit
In fiscal year 2012-13 you used your exemption as follows:

PARCEL NO. OR PERSONAL PROPERTY ACCT. NO.	ASSESSED VALUATION	MOTOR VEHICLE TAX CREDIT
VET HOME	2,420	

Please check here to use your 2013-14 exemption in the same manner as 2012-13
OR Indicate any change you desire: _____

ROM: CARSON CITY ASSESSOR TO: WINCHESTER, KEITH E
201 N CARSON ST STE 6 296 ARROWHEAD DRIVE
CARSON CITY, NV 89701 CARSON CITY, NV 89706
(775) 887-2130

xemption No.: 002871 Exemption Type: VETERAN
his card is provided for your convenience to renew your Exemption for fiscal year: 2013-14

THIS IS YOUR RENEWAL CARD FOR THE 2013/14 REAL PROPERTY
TAX EXEMPTION. PLEASE SIGN AND RETURN TO OUR OFFICE.

mount of Assessed Valuation: 2,420 (Corresponds to 97.00 Motor Vehicle Tax Credit)
fiscal year 2012-13 you used your exemption as follows:

PARCEL NO. OR PERSONAL PROPERTY ACCT. NO.	ASSESSED VALUATION	MOTOR VEHICLE TAX CREDIT
VET HOME	2,420	

Please check here to use your 2013-14 exemption in the same manner as 2012-13

R Indicate any change you desire: _____

VETERANS ONLY: Instead of taking the full tax savings available to me, I wish to pay: all or _____ % of that amount
on my property or vehicle registration taxes and have that amount donated to the Gift Account for Veterans' Homes.

Check Here to Donate:

LEASE SIGN, DETACH AND RETURN THIS PORTION TO OUR OFFICE BY AUGUST 1, 2012
hereby certify that I am an eligible for the exemption shown and that I do not use it in any other county.

IGNATURE: *Keith E. Winchester*, DATE: 6-20-2012

Exemption Renewal Card

ROM: CARSON CITY ASSESSOR TO: ZEMAN, JOSEPH A
201 N CARSON ST STE 6 617 PIOCHE ST
CARSON CITY, NV 89701 CARSON CITY, NV 89701
(775) 887-2130

xemption No.: 007315 Exemption Type: VETERAN
his card is provided for your convenience to renew your Exemption for fiscal year: 2013-14

THIS IS YOUR RENEWAL CARD FOR THE 2013/14 REAL PROPERTY
TAX EXEMPTION. PLEASE SIGN AND RETURN TO OUR OFFICE.

mount of Assessed Valuation: 2,420 (Corresponds to 97.00 Motor Vehicle Tax Credit)
fiscal year 2012-13 you used your exemption as follows:

PARCEL NO. OR PERSONAL PROPERTY ACCT. NO.	ASSESSED VALUATION	MOTOR VEHICLE TAX CREDIT
009-463-07	2,420	

Please check here to use your 2013-14 exemption in the same manner as 2012-13

R Indicate any change you desire: _____

VETERANS ONLY: Instead of taking the full tax savings available to me, I wish to pay: all or 100 % of that amount
on my property or vehicle registration taxes and have that amount donated to the Gift Account for Veterans' Homes.

Check Here to Donate:

LEASE SIGN, DETACH AND RETURN THIS PORTION TO OUR OFFICE BY AUGUST 1, 2012
hereby certify that I am an eligible for the exemption shown and that I do not use it in any other county.

IGNATURE: *Joseph A. Zeman*, DATE: 6/26/12