



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: June 21, 2018

Staff Contact: Dave Dawley, ddawley@carson.org

Agenda Title: For Possible Action: To approve the removal of the taxes and penalties from the Unsecured 2015/16 Tax Roll per NRS 361.5607 in the amount of \$265.77. (Dave Dawley, ddawley@carson.org)

Staff Summary: The Assessor's Office is requesting the Board of Supervisors to remove those taxes and penalties that have been deemed uncollectible from the Personal Property Tax Roll. The Assessor's Office has attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and NRS 361.450. Most owners/businesses have moved the Personal Property and we are unable to locate them. The removal of these taxes will result in a decrease of \$265.77 to the 2015/16 fiscal year.

Agenda Action: Formal Action/Motion

Time Requested: Consent

Proposed Motion

I move to approve the removal of the taxes and penalties from the Unsecured 2015/16 Tax Roll for the following Unsecured Account Numbers: CB 49042 (On the Go Scooter Mobile), CB 45994 (Chief's Tactical), CB 45026 (Distinctive Style Beauty Salon), CB 44953 (Auto Doctors), CB 44244 (Mayvil Recycling Center), CB 43670 (Robie, Brianna), CB 35767 (Puppy Love Dog Grooming), CL 45196 (Spectrum Mgmt. LLC -Spec-NV-997) for a total amount of \$265.77.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

The Assessor's Office with the assistance of the District Attorney's Office and Code Enforcement have attempted to collect the taxes and penalties using the approved methods under NRS 361.535 and NRS 361.450. The owners/businesses have moved the Personal Property and all efforts to locate them have been unsuccessful.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.5607, NRS 361.535 and NRS 361.450.

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: Various Tax Entities.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Decrease to the 2015/16 Unsecured Personal Property Tax Roll.

Alternatives

Approve, Modify and Deny

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

2016 Uncollectible Personal Property Taxes (2015-16)

2015/16

ACCT #	Business Name	Taxes	Penalties	Total	Reason for deletion
CB 49042	On the Go Scooter Mobile	\$ 14.78	\$ 1.48	\$ 16.26	Left the area, unable to locate
CB 45994	Chief's Tactical	\$ -	\$ 3.18	\$ 3.18	Out of Business (OOB), unable to locate (UTL)
CB 45026	Distinctive Style Beauty Salon	\$ 60.23	\$ 6.02	\$ 66.25	Out of Business (OOB), owner deceased
CB 44953	Auto Doctors	\$ 13.41	\$ 1.34	\$ 14.75	Out of Business (OOB), unable to locate (UTL)
CB 44244	Mayvil Recycling Center	\$ 38.49	\$ 3.85	\$ 42.34	Out of Business (OOB), unable to locate (UTL)
CB 43670	Robie, Brianna	\$ -	\$ 1.23	\$ 1.23	Out of Business (OOB), unable to locate (UTL)
CB 35767	Puppy Love Dog Grooming	\$ -	\$ 7.22	\$ 7.22	Out of Business (OOB), owner deceased
CL 45196	Spectrum Mgmt LLC-Spec-NV-007	\$ 104.13	\$ 10.41	\$ 114.54	No longer has equipment in CC
Totals		\$ 231.04	\$ 34.73	\$ 265.77	