



## STAFF REPORT

<b>Report To:</b>	Board of Supervisors	<b>Meeting Date:</b>	March 21, 2019
<b>Staff Contact:</b>	Kimberly Adams		
<b>Agenda Title:</b>	For Possible Action: Discussion and possible action regarding a request for the partial removal of the 2018/19 Real Property Taxes for parcel number 007-051-81 (Hwy 50 West) per NRS 361.060 in the amount of \$225.00, along with a refund of the same amount for the time period that these parcels are exempt from February 1, 2019 through June 30, 2019. (Kimberly Adams, kadams@carson.org)		
<b>Agenda Action:</b>	Formal Action / Motion	<b>Time Requested:</b>	Consent

### Proposed Motion

I move to approve the partial removal and partial refund of the 2018/19 Real Property Taxes from the parcel described for the amount described.

### Board's Strategic Goal

Efficient Government

### Previous Action

N/A

### Background/Issues & Analysis

This parcel was deeded to Carson City, Open Space on January 31, 2019 and is therefore tax exempt per NRS chapter 361. The 2018/19 Real Property Taxes remain taxable from July 1, 2018 through January 31, 2019. The remaining fiscal year, February 1, 2019 through June 30, 2019, is now exempt from taxation per NRS 361.060. Therefore, this request is to remove a portion of the Real Property Taxes from the 2018/19 tax roll and to refund the amount of any taxes already paid for the same fiscal year past the January 31, 2019 date.

### Applicable Statute, Code, Policy, Rule or Regulation

NRS 361.060

### Financial Information

**Is there a fiscal impact?** Yes

**If yes, account name/number:** 2018/19 Real Property Taxes, various taxing entities.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Reduction in the 2018/19 Real Property Taxes.

**Alternatives**

Approve, Modify or Deny

**Attachments:**

**Board Action Taken:**

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

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(Vote Recorded By)