

Item # 4-1c

**City of Carson City
Agenda Report**

Date Submitted: 01/23/07

Agenda Date Requested: 02/01/07

Time Requested: Consent

To: Mayor and Supervisors

From: Assessor's Office

Subject Title: Action to approve the partial removal and refund of taxes for parcel number 002-105-99 (located at 2300 Hwy 50 East) from the 2006/07 Real Property Tax Roll per NRS 361.157 in the amount of \$3,059.19.

Staff Summary: The parcel located at 2300 Hwy 50 East (APN: 002-105-99) was being leased to Mulligan's Inc. from the State of Nevada. As of 9/14/06, the property was vacated and no longer taxable per NRS 361.157. The Assessor's office is asking that the taxes be pro-rated from July 1, 2006 thru September 14, 2006 and that the remaining amount be removed from the 2006/07 Real Property Tax Roll. The entire tax bill has been paid for the year; therefore, the Assessor's office is asking that the amount that was overpaid 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: Move to approve the partial removal and refund of taxes for parcel number 002-105-99 (located at 2300 Hwy 50 East) from the 2006/07 Real Property Tax Roll per NRS 361.157 in the amount of \$3,059.19.

Explanation for Recommended Board Action: The parcel located at 2300 Hwy 50 East (APN: 002-105-99) was being leased to Mulligan's Inc. from the State of Nevada. As of 9/14/06, the property was vacated and no longer taxable per NRS 361.157. The Assessor's office is asking that the taxes be pro-rated from July 1, 2006 thru September 14, 2006 and that the remaining amount be removed from the 2006/07 Real Property Tax Roll. The entire tax bill has been paid for the year; therefore, the Assessor's office is asking that the amount that was overpaid be refunded.

Parcel Number	Tax Year	Tax District	Assessed Value	Amount Billed	Amount to Remain on Roll	Amount to Remove/Refund
002-105-99	2006/07	2.4	\$ 155,707.00	\$ 3,863.68	\$ 804.49	\$ 3,059.19
TOTALS:				\$ 3,863.68	\$ 804.49	\$ 3,059.19

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.157.

Fiscal Impact: A decrease of \$ 3,059.19 from the Real Property Tax Roll for the 2006/07 fiscal year.

Explanation of Impact: Reduction of the Real Property Tax Roll.

Funding Source: Various Tax Entities.

Alternatives: Approve, Modify, or Deny.

Supporting Material: None.

Prepared By: Kimberly Adams, Property Appraiser I

Reviewed By:

[Signature]
(Department Head)
[Signature]
(City Manager)
[Signature]
(District Attorney)
[Signature]
Finance Director)

Date: 1/18/07
Date: 1-23-07
Date: 1-23-07
Date: 1/23/07

Board Action Taken:

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

(Vote Recorded By)