

Item # 4-1B

## 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 numbers 007-061-34, 007-061-35, 007-061-36, 007-061-37, 007-061-38, 007-061-39 and 007-061-40 (located above Kings Canyon Rd.) from the 2006/07 Real Property Tax Roll per NRS 361.050 in the amount of \$453.18.

**Staff Summary:** The parcels located above Kings Canyon Rd. (APN's 007-061-34, 007-061-35, 007-061-36, 007-061-37, 007-061-38, 007-061-39 and 007-061-40) were purchased by the United States of America, document # 362368, dated 12/20/06. These parcels are now tax exempt per NRS 361.050. The Assessor's office is asking that the taxes be pro-rated from July 1, 2006 thru December 20, 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 also 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 numbers 007-061-34, 007-061-35, 007-061-36, 007-061-37, 007-061-38, 007-061-39 and 007-061-40 (located above Kings Canyon Rd.) from the 2006/07 Real Property Tax Roll per NRS 361.050 in the amount of \$453.18.

**Explanation for Recommended Board Action:** The parcels located above Kings Canyon Rd. (APN's 007-061-34, 007-061-35, 007-061-36, 007-061-37, 007-061-38, 007-061-39 and 007-061-40) were purchased by the United States of America, document # 362368, dated 12/20/06. These parcels are now tax exempt per NRS 361.050. The Assessor's office is asking that the taxes be pro-rated from July 1, 2006 thru December 20, 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 also 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
007-061-34	2006/07	2.5	\$ 52,500.00	\$ 123.07	\$ 58.33	\$ 64.74
007-061-35	2006/07	2.5	\$ 52,500.00	\$ 123.07	\$ 58.33	\$ 64.74
007-061-36	2006/07	2.5	\$ 52,500.00	\$ 123.07	\$ 58.33	\$ 64.74
007-061-37	2006/07	2.5	\$ 52,500.00	\$ 123.07	\$ 58.33	\$ 64.74
007-061-38	2006/07	2.5	\$ 52,500.00	\$ 123.07	\$ 58.33	\$ 64.74
007-061-39	2006/07	2.5	\$ 52,500.00	\$ 123.07	\$ 58.33	\$ 64.74
007-061-40	2006/07	2.5	\$ 52,500.00	\$ 123.07	\$ 58.33	\$ 64.74
<b>TOTALS:</b>				<b>\$ 861.49</b>	<b>\$ 408.31</b>	<b>\$ 453.18</b>

**Applicable Statute, Code, Policy, Rule or Regulation:** NRS 361.050.

**Fiscal Impact:** A decrease of \$ 453.18 from the Real Property Tax Roll for the 2006/07 fiscal year.

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

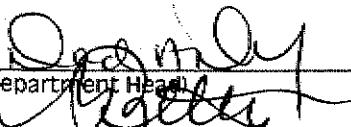
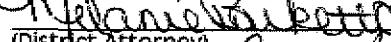
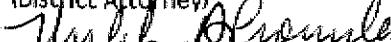
**Funding Source:** Various Tax Entities.

**Alternatives:** Approve, Modify, or Deny.

**Supporting Material:** None.

**Prepared By:** Kimberly Adams, Property Appraiser I

**Reviewed By:**

  
(Department Head)  
  
(City Manager)  
  
(District Attorney)  
  
(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)

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**(Vote Recorded By)**