

Item # 4-1A

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 007-551-02, 007-552-01, 007-552-04, 007-552-09, 007-552-14, 007-552-15 and 007-552-16 (Silver Oak Golf Course parcels) and 010-581-15 (Empire Ranch Golf Course) from the 2006/07 Real Property Tax Roll per NRS 361.090, 361A.225 and 361A.280 in the amount of \$286.76.

Staff Summary: The values on parcel numbers 007-551-02, 007-552-01, 007-552-04, 007-552-09, 007-552-14, 007-552-15 and 007-552-16 (Silver Oak Golf Course parcels) and 010-581-15 (Empire Ranch Golf Course) were adjusted to comply with new golf course valuation regulations Per NRS 361.090, 361A.225 and 361A.280. The Assessor's office is asking for a partial removal of the taxes from the 2006/2007 Real Property Tax Roll. The Assessor's office is also asking that any amount that has been overpaid during the first two installments 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 007-551-02, 007-552-01, 007-552-04, 007-552-09, 007-552-14, 007-552-15 and 007-552-16 (Silver Oak Golf Course parcels) and 010-581-15 (Empire Ranch Golf Course) from the 2006/07 Real Property Tax Roll per NRS 361.090, 361A.225 and 361A.280 in the amount of \$286.76.

Explanation for Recommended Board Action: The values on parcel numbers 007-551-02, 007-552-01, 007-552-04, 007-552-09, 007-552-14, 007-552-15 and 007-552-16 (Silver Oak Golf Course parcels) and 010-581-15 (Empire Ranch Golf Course) were adjusted to comply with new golf course valuation regulations Per NRS 361.090, 361A.225 and 361A.280. The Assessor's office is asking for a partial removal of the taxes from the 2006/2007 Real Property Tax

Roll. The Assessor's office is also asking than any amount that has been overpaid during the first two installments be refunded.

Applicable Statue, Code, Policy, Rule or Regulation: NRS 361.090, 361A.225 and 361A.280.

Fiscal Impact: A decrease of \$ 24,156.31 from the Real Property Tax Roll for the 2006/07 fiscal year. A refund of \$286.76 from the 2006/07 Real Property Tax Roll.

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

Funding Source: Various Tax Entities.

Supporting Material: Spreadsheet showing calculations for each parcel affected.

Alternatives: Approve, Modify, or Deny.

Prepared By: Kimberly Adams, Property Appraiser I

Reviewed By:

David H. [Signature]
(Department Head)

Date: 1/18/07

[Signature]
(City Manager)

Date: 1-23-07

Melanie [Signature]
(District Attorney)

Date: 1-23-07

[Signature]
(Finance Director)

Date: 1/23/07

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)